

GAAP MASTER LIST

TABLE OF CONTENTS

Statements of the Governmental Accounting Standards Board (GASBS)

GAAP LEVEL	TITLE	PAGE
1	#1 - Authoritative Status of NCGA Pronouncements and AICPA Industry Audit Guide	26
1	#2 - Financial Reporting of Deferred Compensation Plans Adopted Under the Provisions of IRS Code Section 457.	26
1	#3 – Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements	26
1	#4 – Applicability of FASB Statement No. 87, “Employers’ Accounting for Pensions,” to State and Local Governmental Employers	26
1	#5 – Disclosure of Pension Information by Public Employee Retirement Systems and State and Local Governmental Employers	27
1	#6 – Accounting & Financial Reporting for Special Assessments	27
1	#7 – Advance Refundings Resulting in Defeasance of Debt	27
1	#8 – Applicability of FASB Statement No. 93, “Recognition of Depreciation by Not-for-Profit Organizations,” to Certain State and Local Governmental Entities	28
1	#9 –Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting	28
1	#10 - Accounting and Financial Reporting for Risk Financing and Related Insurance Issues	28
1	#11 - Measurement Focus and Basis of Accounting – Government Fund Operating Statements	29
1	#12 - Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Government Employers	29
1	#13 - Accounting for Operating Leases with Scheduled Rent Increases	29
1	#14 - The Financial Reporting Entity	30
1	#15 - Governmental College and University Accounting and Financial Reporting Model	30
1	#16 - Accounting for Compensated Absences	30
1	#17 - Measurement Focus and Basis of Accounting – Governmental Fund Operating Statements: Amendment of the Effective Dates of GASB Statement No. 11 and Related Statements -- an amendment of GASB Statements No. 10, 11, and 13	31

GAAP MASTER LIST

TABLE OF CONTENTS

Statements of the Governmental Accounting Standards Board (GASBS) *continued*

GAAP LEVEL	TITLE	PAGE
1	#18 - Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs	31
1	#19 - Governmental College and University Omnibus Statement --an amendment of GASB Statements No. 10 and 15	31
1	#20 - Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting	32
1	#21 – Accounting for Escheat Property	32
1	#22 – Accounting for Taxpayer-Assessed Revenues in Governmental Funds	32
1	#23 – Accounting and Financial Reporting for Refundings of Debt Reported by Proprietary Activities	33
1	#24 – Accounting and Financial Reporting for Certain Grants and Other Financial Assistance	33
1	#25 – Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans	33
1	#26 – Financial Reporting for Postemployment Healthcare Plans Administered by Defined Benefit Pension Plans	34
1	#27 – Accounting for Pensions by State and Local Governmental Employers	34
1	#28 – Accounting and Financial Reporting for Securities Lending Transactions	34
1	#29 – The Use of Not-for-Profit Accounting and Financial Reporting Principles by Governmental Entities	35
1	#30 – Risk Financing Omnibus – an amendment to GASB Statement No. 10	35
1	#31 – Accounting and Financial Reporting for Certain Investments and for External Investment Pools	35
1	#32 – Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plan (a rescission of GASB Statement No. 2 and an amendment of GASB Statement No. 31)	36
1	#33 – Accounting and Financial Reporting for Nonexchange Transactions	36
1	#34 – Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments	37
1	#35 – Basic Financial Statements – and Management’s Discussion and Analysis – for Public Colleges and Universities (an amendment of GASB Statement No. 34)	37
1	#36 – Recipient Reporting for Certain Shared Nonexchange Revenues (an amendment of GASB Statement No. 33)	38

GAAP MASTER LIST

TABLE OF CONTENTS

Statements of the Governmental Accounting Standards Board (GASBS) *continued*

GAAP LEVEL	TITLE	PAGE
1	#37 – Basic Financial Statements - and Management’s Discussion and Analysis-for State and Local Governments: Omnibus (an amendment of GASB Statements No. 21 and No. 34)	38
1	#38 – Certain Financial Statement Note Disclosures	38
1	#39 – Determining Whether Certain Organizations Are Component Unites (an amendment of GASB Statement No. 14)	38
1	#40 – Deposit and Investment Risk Disclosures	38
1	#41 – Budgetary Comparison Schedules – Perspective Differences	38
1	#42 – Accounting and Financial Reporting for Impairment of Capital Assets of for Insurance Recoveries	39
1	#43 – Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans	39
1	#44 – Economic Condition Reporting: The Statistical Section (an amendment to NCGAS 1)	39
1	#45 – Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions	40
1	#46 – Net Assets Restricted by Enabling Legislation (an amendment to GASBS No. 34)	40

Interpretations of the Governmental Accounting Standards Board (GASBI)

GAAP LEVEL	TITLE	PAGE
1	#1 – Demand Bonds Issued by State and Local Governmental Entities -- an interpretation of NCGA Statement 1 and NCGA Interpretation 9	41
1	#2 – Disclosure of Conduit Debt Obligations – an interpretation of NCGA Statement 1	41
1	#3 – Financial Reporting for Reverse Repurchase Agreements – an interpretation of GASB Statement No. 3	41
1	#4 – Accounting and Financial Reporting for Capitalization Contributions to Public Entity Risk Pools – an interpretation of GASB Statements No. 10 and 14	41
1	#5 – Property Tax Revenue Recognition in Governmental Funds – an interpretation of NCGA 1 and an amendment to NCGAI 3	41
1	#6 – Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements	41

GAAP MASTER LIST

TABLE OF CONTENTS

Governmental Accounting Board Technical Bulletins (GASBTB)

GAAP LEVEL	TITLE	PAGE
2	#84-1 - Purpose and Scope of GASB Technical Bulletins and Procedures for Issuance	77
2	#87- 1 -Applying Paragraph 68 of GASB Statement 3	77
2	#92-1 – Display of Governmental College and University Compensated Absences Liabilities	77
2	#94-1 - Disclosures about Derivatives and Similar Debt and Investment Transactions	77
2	#97-1 - Classification of Deposits and Investments into Custodial Credit Risk Categories for Certain Bank Holding Company Transactions	77
2	#98-1 - Disclosures about Year 2000 Issues	77
2	#99-1 - Disclosure about Year 2000 Issues – an amendment of GASBTB 98-1	78
2	#00-1 – Disclosures about Year 2000 Issues – a rescission of GASBTB 98-1 and 99-1	78
2	#2003-1 – Disclosure Requirements for Derivatives Not Presented at Fair Value on the Statement of Net Assets	78
2	#2004-1 – Tobacco Settlement Recognition and Financial Reporting Entity Issues	78
2	#2004-2 – Recognition of Pension and Other Postemployment Benefit Expenditures/Expense and Liabilities by Cost-Sharing Employers	78

Governmental Accounting Standards Board Implementation Guides

GAAP LEVEL	TITLE	PAGE
4	Guide to Implementation of GASB Statement 3 on Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements	80
4	Guide to Implementation of GASB Statement 9 on Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting	80
4	Guide to Implementation of GASB Statement 10 on Accounting and Financial Reporting for Risk Financing and Related Insurance Issues	80
4	Guide to Implementation of GASB Statement 14 on the Financial Reporting Entity	80
4	Guide to Implementation of GASB Statements 25, 26, and 27 on Pension Reporting and Disclosure by State and Local Government Plans and Employers	80
4	Guide to Implementation of GASB Statement 31 on Accounting and Financial Reporting for Certain Investments and for External Investment Pools	80
4	Guide to Implementation of GASB Statement 34 on Basic Financial Statements – and Management’s Discussion and Analysis for State and Local Governments	80

GAAP MASTER LIST

TABLE OF CONTENTS

Governmental Accounting Standards Board Implementation Guides *continued*

GAAP LEVEL	TITLE	PAGE
4	Comprehensive Implementation Guide - 2003	80
4	Guide to Implementation of GASB Statement 40 on Deposit and Investment Risk Disclosures	81
4	Comprehensive Implementation Guide - 2004	81

Governmental Accounting Standards Board Concepts Statements (GASBCS)

GAAP LEVEL	TITLE	PAGE
5	#1 - Objectives of Financial Reporting	82
5	#2 – Service Efforts and Accomplishments Reporting	82

National Council on Governmental Accounting Statements (NCGAS) *Incorporated into GASBS 1*

GAAP LEVEL	TITLE	PAGE
1	#1 - Governmental Accounting and Financial Reporting Principles	42
1	#2 - Grant, Entitlement, and Shared Revenue Accounting and Reporting by State and Local Governments	42
1	#3 - Defining the Governmental Reporting Entity	42
1	#4 - Accounting and Financial Reporting Principles for Claims and Judgments and Compensated Absences	42
1	#5 - Accounting and Financial Reporting Principles for Lease Agreements of State and Local Governments	43
1	#6 - Pension Accounting and Financial Reporting: Public Employee Retirement Systems and State and Local Government Employers	43
1	#7 - Financial Reporting for Component Units within the Governmental Reporting Entity	43

GAAP MASTER LIST

TABLE OF CONTENTS

National Council on Governmental Accounting Interpretations (NCGAI) *Incorporated into GASBS 1*

GAAP LEVEL	TITLE	PAGE
1	#1 - GAAFR and the AICPA Audit Guide	44
1	#2 - Segment Information for Enterprise Funds	44
1	#3 - Revenue Recognition – Property Taxes	44
1	#4 - Accounting and Financial Reporting for Public Employee Retirement Systems and Pension Trust Funds	44
1	#5 - Authoritative Status of Governmental Accounting, Auditing, and Financial Reporting (1968)	44
1	#6 - Notes to the Financial Statements Disclosure	44
1	#7 - Clarification as to the Application of the Criteria in NCGA Statement 3, “Defining the Governmental Reporting Entity”	45
1	#8 - Certain Pension Matters	45
1	#9 - Certain Fund Classifications and Balance Sheet Accounts	45
1	#10 - State and Local Government Budgetary Reporting	45
1	# 11 – Claim and Judgment Transactions for Governmental Funds	45

National Council on Governmental Accounting Concepts (NCGAC) *Incorporated into GASBS 1*

GAAP LEVEL	TITLE	PAGE
1	Objectives of Accounting and Financial Reporting for Governmental Units	46

GAAP MASTER LIST

TABLE OF CONTENTS

Financial Accounting Standards Board Statements (FASB)

GAAP LEVEL	TITLE	PAGE
1	#1 - Disclosure of Foreign Currency Translation Information	48
1	#2 - Accounting for Research and Development Costs	48
1	#3 - Reporting Accounting Changes in Interim Financial Statements – an amendment of APB Opinion No. 28	48
1	#4 - Reporting Gains and Losses from Extinguishment of Debt – an amendment of APB Opinion No. 30	48
1	#5 - Accounting for Contingencies	48
1	#6 - Classification of Short-term Obligations Expected to Be Refinanced – an amendment of ARB No. 43, Chapter 3A	49
1	#7 - Accounting and Reporting by Development Stage Enterprises	49
1	#8 - Accounting for the Translation of Foreign Currency Transactions and Foreign Currency Financial Statements	49
1	#9 - Accounting for Income Taxes: Oil and Gas Producing Companies – an amendment of APB Opinions No. 11 and 23	49
1	#10 - Extension of “Grandfather” Provisions for Business Combinations – an amendment of APB Opinion No. 16	49
1	#11 - Accounting for Contingencies: Transition Method – an amendment of FASB Statement No. 5	50
1	#12 - Accounting for Certain Marketable Securities	50
1	#13 - Accounting for Leases	50
1	#14 - Financial Reporting for Segments of a Business Enterprise	50
1	#15 - Accounting by Debtors and Creditors for Troubled Debt Restructurings	50
1	#16 - Period Adjustments	50

GAAP MASTER LIST

TABLE OF CONTENTS

Financial Accounting Standards Board Statements (FASB) *continued*:

GAAP LEVEL	TITLE	PAGE
1	# 17 - Accounting for Leases: Initial Direct Costs – an amendment of FASB Statement No. 13	50
1	#18 - Financial Reporting for Segments of a Business Enterprise: Interim Financial Statements – an amendment of FASB No. 14	51
1	#19 - Financial Accounting and Reporting by Oil and Gas Producing Companies	51
1	#20 – Accounting for Forward Exchange Contracts – an amendment of FASB Statement No. 8	51
1	#21 - Suspension of the Reporting of Earnings per Share and Segment Information by Nonpublic Enterprises – an amendment of APB Opinion No. 15 and FASB Statement No. 14	51
1	#22 - Changes in the Provisions of Lease Agreements Resulting from Refundings of Tax-Exempt Debt – an amendment of FASB Statement No. 13	51
1	#23 - Inception of the Lease – an amendment of FASB Statement No. 13	51
1	#24 – Reporting Segment Information in Financial Statements That are Presented in Another Enterprise’s Financial report – an amendment to FASB Statement No. 14	52
1	#25 - Suspension of Certain Accounting Requirements for Oil and Gas Producing Companies – an amendment of FASB Statement No. 19	52
1	#26 - Profit Recognition on Sales-Type leases of Real Estate – an amendment of FASB Statement No. 13	52
1	#27 - Classification of Renewals or Extensions of Existing Sales-Type or Direct Financing Leases – an amendment of FASB Statement No. 13	52
1	#28 - Accounting for Sales with Leasebacks – an amendment of FASB Statement No. 13	52
1	#29 - Determining Contingent Rentals – an amendment of FASB Statement No. 13	52
1	#30 - Disclosure of Information about Major Customers – an amendment of FASB Statement No. 14	53
1	#31 - Accounting for Tax Benefits Related to U.K. Tax Legislation Concerning Stock Relief	53
1	#32 - Specialized Accounting and Reporting Principles and Practices in AICPA Statements of Position and Guides on Accounting and Auditing Matters – an amendment of APB Opinion No. 20	53
1	#33 - Financial Reporting and Changing Prices	53
1	#34 - Capitalization of Interest Cost	53
1	#35 - Accounting and Reporting by Defined Benefit Pension Plans	53
1	#36 - Disclosure of Pension Information – an amendment of APB Opinion No. 8	53

GAAP MASTER LIST

TABLE OF CONTENTS

Financial Accounting Standards Board Statements (FASB) *continued*:

GAAP LEVEL	TITLE	PAGE
1	#37 - Balance Sheet Classification of Deferred Income Taxes – an amendment of APB Opinion No. 11	54
1	#38 - Accounting for Preacquisition Contingencies of Purchased Enterprises – an amendment of APB Opinion No. 16	54
1	#39 - Capitalization of Interest Cost	54
1	#40 - Financial Reporting and Changing Prices: Specialized Assets – Timberlands and Growing Timber – a supplement to FASB Statement No. 33	54
1	#41 – Financial Reporting and Changing Prices: Specialized Assets – Income-Producing Real Estate – a supplement to FASB Statement No. 33	54
1	#42 - Determining Materiality for Capitalization of Interest Cost – an amendment of FASB Statement No. 34	55
1	#43 - Accounting for Compensated Absences	55
1	#44 - Accounting for Intangible Assets of Motor Carriers – an amendment of Chapter 5 of ARB No. 43 and an Interpretation of APB Opinions 17 and 30	55
1	#45 - Accounting for Franchise Fee Revenue	55
1	#46 - Financial Reporting and Changing Prices: Motion Picture Films	55
1	#47 - Disclosure of Long-Term Obligations	55
1	#48 - Revenue Recognition When Right of Return Exists	55
1	#49 - Accounting for Product Financing Arrangements	55
1	#50 - Financial Reporting in the Record and Music Industry	56
1	#51 - Financial Reporting by Cable Television Companies	56
1	#52 - Foreign Currency Transactions	56
1	#53 - Financial Reporting by Producers and Distributors of Motion Picture Films	56
1	#54 - Financial Reporting and Changing Prices: Investment Companies – an amendment of FASB Statement No. 33	56
1	#55 - Determining whether a Convertible Security is a Common Stock Equivalent – an amendment of APB Opinion No. 15	57
1	#56 - Designation of AICPA Guide and Statement of Position (SOP) 81-1 on Contractor Accounting and SOP 81-2 concerning Hospital Related Organizations as Preferable for Purposes of Applying APB Opinion 20 – an amendment of FASB Statement No. 32	57

GAAP MASTER LIST

TABLE OF CONTENTS

Financial Accounting Standards Board Statements (FASB) *continued*:

GAAP LEVEL	TITLE	PAGE
1	#57 - Related Party Disclosures	57
1	#58 - Capitalization of Interest Cost in Financial Statements That Include Investments Accounted for by the Equity Method – an amendment of FASB Statement No. 34	57
1	#59 - Deferral of the Effective Date of Certain Accounting Requirements for Pension Plans of State and Local Governmental Units – an amendment of FASB Statement No. 35	57
1	#60 - Accounting and Reporting by Insurance Enterprises	57
1	#61 - Accounting for Title Plant	58
1	#62 - Capitalization of Interest Cost in Situations Involving Certain Tax-Exempt Borrowings and Certain Gifts and Grants – an amendment of FASB Statement No. 34	58
1	#63 - Financial Reporting by Broadcasters	58
1	#64 - Extinguishments of Debt Made to Satisfy Sinking-Fund Requirements – an amendment of FASB Statement No. 4	58
1	# 65 - Accounting for Certain Mortgage Banking Activities	58
1	#66 - Accounting for Sales and Real Estate	58
1	#67 - Accounting for Costs and Initial Rental Operations of Real Estate Projects	59
1	#68 - Research and Development Arrangements	59
1	#69 - Disclosure about Oil and Gas Producing Activities – an amendment of FASB Statements 19, 25, 33, and 39	59
1	#70 - Financial Reporting and Changing Prices: Foreign Currency Translation – an amendment of FASB Statement No. 33	59
1	#71 - Accounting for the Effects of Certain Types of Regulation	59
1	#72 - Accounting for Certain Acquisitions of Banking or Thrift Institutions – an amendment of APB Opinion No. 17, an Interpretation of APB Opinions 16 and 17, and an amendment of FASB Interpretation No. 9	60
1	#73 - Reporting a Change in Accounting for Railroad Track Structures – an amendment of APB Opinion No. 20	60
1	#74 - Accounting for Special Termination Benefits Paid to Employees	60
1	#75 - Deferral of the Effective date of Certain Accounting Requirements for Pension Plans of State and Local Governmental Units – an amendment of FASB Statement No. 35	60
1	#76 - Extinguishment of Debt – an amendment of APB Opinion No. 26	60
1	#77 - Reporting by Transferors for Transfers of Receivables with Recourse	61

GAAP MASTER LIST

TABLE OF CONTENTS

Financial Accounting Standards Board Statements (FASB) *continued*:

GAAP LEVEL	TITLE	PAGE
1	#78 - Classification of Obligations That Are Callable by the Creditor – an amendment of ARB No. 43, Chapter 3A	61
1	#79 - Elimination of Certain Disclosures for Business Combinations by Nonpublic Enterprises – an amendment of APB Opinion No. 16	61
1	#80 - Accounting for Futures Contracts	61
1	#81 - Disclosure of Postretirement Health Care and Life Insurance Benefits	61
1	#82 - Financial Reporting and Changing Prices: Elimination of Certain Disclosures – an amendment of FASB Statement No. 33	61
1	#83 - Designation of AICPA Guides and Statement of Position on Accounting by Brokers and Dealers in Securities, by Employee Benefit Plans, and by Banks as Preferable for Purposes of Applying APB Opinion 20 – an amendment of FASB Statement No. 32 and APB Opinion No. 30 and a rescission of FASB Interpretation No. 10	61
1	#84 - Induced Conversions of Convertible Debt – an amendment of APB Opinion No. 26	62
1	#85 - Yield Test for Determining Whether a Convertible Security is a Common Stock Equivalent – an amendment of APB Opinion No. 15	62
1	#86 Accounting for the Costs of Computer Software to be Sold, Leased, or Otherwise Marketed	62
1	#87 - Employers' Accounting for Pensions	62
1	#88 - Employers' Accounting for Settlements and Curtailments of Defined Benefit Pension Plans for Termination Benefits	62
1	#89 - Financial Reporting and Changing Prices	62
1	#90 - Regulated Enterprises – Accounting for Abandonments and Disallowances of Plant Costs – and amendment of FASB No. 71	63
1	#91 - Accounting for Nonrefundable Fees and Costs Associated with Originating or Acquiring Loans and Initial Direct Costs of Leases – an amendment of FASB Statements. No. 13, 60, and 65 and a rescission of FASB Statement No. 17	63
1	#92 - Regulated Enterprises – Accounting for Phase-in Plans – an amendment of FASB Statement No. 71	63
1	#93 - Recognition of Depreciation by Not-for-Profit Organizations	63
1	#94 - Consolidation of all Majority-owned Subsidiaries – an amendment of ARB No. 51 with related amendments of APB Opinion No. 18 and ARB No. 43, Chapter 12	63

GAAP MASTER LIST

TABLE OF CONTENTS

Financial Accounting Standards Board Statements (FASB) *continued*:

GAAP LEVEL	TITLE	PAGE
1	#95 - Statement of Cash Flows	64
1	#96 - Accounting for Income Taxes	64
1	#97 - Accounting and Reporting by Insurance Enterprises for Certain Long-Duration Contracts and for Realized Gains and Losses from the Sale of Investments	64
1	#98 - Accounting for Leases: Sale-Leaseback Transactions Involving Real Estate, Sales-Type Leases of Real Estate, Definition of the Lease Term, and Initial Direct Costs of Direct Financing Leases – an amendment of FASB Statements No. 13, 66, and 91 and a rescission of FASB Statement No. 26 and Technical Bulletin No. 79-11	64
1	#99 - Deferral of the Effective Date of Recognition of Depreciation by Not-for-Profit Organization – an amendment of FASB Statement No. 93	65
1	#100 - Accounting for Income Taxes – Deferral of the Effective Date of FASB No. 96 – an amendment of FASB Statement No. 96	65
1	#101 - Regulated Enterprises – Accounting for the Discontinuation of FASB Statement No. 71	65
1	#102 - Statement of Cash Flows – Exemption of Certain Enterprises and Classification of Cash Flows from Certain Securities Acquired for Resale – an amendment of FASB Statement No. 95	65
5	#103 - Accounting for Income Taxes – Deferral of the Effective Date of FASB Statement No. 96 – an amendment of FASB Statement No. 96	83
5	#104 - Statement of Cash Flows – Net Reporting of Certain Cash Receipts and Cash Payments and Classification of Cash Flows from Hedging Transactions – an amendment of FASB Statement No. 95	83
5	#105 - Disclosure of Information about Financial Instruments with Off-Balance-Sheet Risk and Financial Instruments with Concentrations of Credit Risk	83
5	#106 - Employers' Accounting for Postretirement Benefits Other Than Pensions	84
5	#107 - Disclosures about Fair Value of Financial Instruments	84
5	#108 - Accounting for Income Taxes – Deferral of the Effective Date of FASB No. 96 – an amendment of FASB Statement No. 96	84
5	#109 - Accounting for Income Taxes	84
5	#110 - Reporting by Defined Benefit Pension Plans of Investment Contracts – an amendment of FASB Statement No. 35	85
5	#111 - Rescission of FASB Statement No. 32 and Technical Corrections	85

GAAP MASTER LIST

TABLE OF CONTENTS

Financial Accounting Standards Board Statements (FASB) *continued*:

GAAP LEVEL	TITLE	PAGE
5	#112 - Employer's Accounting for Postemployment Benefits – an amendment of FASB Statements No. 5 and 43	85
5	#113 - Accounting and Reporting for Reinsurance of Short-Duration and Long-Duration Contracts	85
5	#114 - Accounting by Creditors for Impairment of a Loan – an amendment of FASB Statements No. 5 and 15	86
5	#115 - Accounting for Certain Investments in Debt and Equity Securities	86
5	#116 - Accounting for Contributions Received and Contributions Made	86
5	#117 - Financial Statements of Not-for-Profit Organizations	86
5	#118 - Accounting by Creditors for Impairment of a Loan – Income Recognition and Disclosures – an amendment of FASB 114	86
5	#119 - Disclosure about Derivative Financial Instruments and Fair Value of Financial Instruments	86
5	#120 - Accounting and Reporting by Mutual Life Insurance Enterprises and by Insurance Enterprises for Certain Long-Duration Participating Contracts – an amendment of FASB Statements 60, 97 and 113 and Interpretation No. 40	87
5	#121 - Accounting for the Impairment of Long-Lived Assets and for Long-Lived Assets to be Disposed of	87
5	#122 - Accounting for Mortgage Servicing Rights – an amendment of FASB Statement No. 65	87
5	#123 - Accounting for Stock-Based Compensation	87
5	#124 - Accounting for Certain Investments Held by Not-for-Profit Organizations	88
5	#125 - Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities	88
5	#126 - Exemption from Certain Required Disclosures about Financial Instruments for Certain Nonpublic Entities – an amendment to FASB Statement No. 107	88
5	#127 - Deferral of the Effective Date of Certain Provisions of FASB Statement No. 125 – an amendment to FASB Statement No. 125	88
5	#128 - Earnings per Share	88
5	#129 - Disclosure of Information about Capital Structure	89

GAAP MASTER LIST

TABLE OF CONTENTS

Financial Accounting Standards Board Statements (FASB) *continued*:

GAAP LEVEL	TITLE	PAGE
5	#130 - Reporting Comprehensive Income	89
5	#131 - Disclosures about Segments of an Enterprise and Related Information	89
5	#132 - Employers' Disclosures about Pensions and Other Postretirement Benefits – an amendment of FASB Statements No. 87, 88, and 106	89
5	#133 - Accounting for Derivative Instruments and Hedging Activities	89
5	#134 - Accounting for Mortgage-Backed Securities Retained after the Securitization of Mortgage Loans Held for Sale by a Mortgage Banking Enterprise – an amendment of FASB Statement No. 65	90
5	#135 – Rescission of FASB Statement No. 75 and Technical Corrections	90
5	#136 – Transfers of Assets to a Not-for-Profit Organization or Charitable Trust That Raises or Holds Contributions for Others	90
5	#137 – Accounting for Derivative Instruments and Hedging Activities – Deferral of the Effective Date of FASB Statement No. 133 – an amendment of FASB Statement No. 133	90
5	#138 – Accounting for Certain Derivative Instruments and Hedging Activities – an amendment of FASB Statement No. 133	90
5	#139 – Rescission of FASB Statement No. 53 and amendments to FASB Statements No. 63, 89, and 121	90
5	#140 – Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities – a replacement of FASB Statement No. 125	91
5	#141 – Business Combinations	91
5	#142 – Goodwill and Other Intangible Assets	91
5	#143 – Accounting for Asset Retirement Obligations	91
5	#144 – Accounting for the Impairment or Disposal of Long-Lived Assets	91
5	#145 – Rescission of FASB Statements No. 4, 44, and 64, Amendment of FASB Statement No. 13, and Technical Corrections	91
5	#146 – Accounting for Costs Associated with Exit or Disposal Activities	92
5	#147 – Acquisitions of Certain Financial Institutions – an amendment of FASB Statements No. 72 and 144 and FASB Interpretation No. 9	92
5	#148 – Accounting for Stock-Based Compensation – Transition and Disclosure – an amendment of FASB Statement No. 123	92

GAAP MASTER LIST

TABLE OF CONTENTS

Financial Accounting Standards Board Statements (FASB) *continued*:

GAAP LEVEL	TITLE	PAGE
5	#149 – Amendment of FASB Statement No. 33 on Derivative Instruments and Hedging Activities	92
5	#150 – Accounting for Certain Financial Instruments with Characteristics of Both Liability and Equity	93
5	#151 – Inventory Costs – an amendment of ARB No. 43, Chapter 4	93
5	#152 – Accounting for Real Estate Time0Sharing Transactions – an amendment of FASB Statements No. 66 and 67	93
5	#153 – Exchanges of Nonmonetary Assets	93

Financial Accounting Standards Board Interpretations (FIN)

GAAP LEVEL	TITLE	PAGE
1	#1 – Accounting Changes Related to the Cost of Inventory – an interpretation of APB No. 20	65
1	#2 – Imputing Interest on Debt Arrangements Made under the Federal Bankruptcy Act – an interpretation of APB No. 21	65
1	#3 – Accounting for the Cost of Pension Plans Subject to the Employee Retirement Income Security Act of 1974	66
1	#4 – Applicability of FASB Statement No. 2 to Business Combinations Accounted for by the Purchase Method – an interpretation of FASB No. 2	66
1	#5 – Applicability of FASB Statement No. 2 to Development Stage Enterprises – an interpretation of FASB No. 2	66
1	#6 – Applicability of FASB Statement No. 2 to Computer Software – an interpretation of FASB No. 2	66
1	#7 – Applying FASB Statement No. 7 in Financial Statements of Established Operating Enterprises – an interpretation of FASB No. 7	66
1	#8 – Classification of Short-Term Obligation Repaid Prior to Being Replaced by a Long-Term Security – an interpretation of FASB No. 6	66
1	#9 – Applying APB Opinions No. 16 and 17 When a Savings and Loan Association or a Similar Institution is Acquired in a Business Combination Accounted for by the Purchase Method	66
1	#10 – Application of FASB No. 12 to Personal Financial Statements – an interpretation of FASB No. 12	66

GAAP MASTER LIST

TABLE OF CONTENTS

Financial Accounting Standards Board Interpretations (FIN) *continued:*

GAAP LEVEL	TITLE	PAGE
1	#11 – Changes in Market Value after the Balance Sheet Date – an interpretation of FASB No. 12	66
1	#12 – Accounting for Previously Establishes Allowance Accounts – an interpretation of FASB No. 12	67
1	#13 – Consolidation of a Parent and Its Subsidiaries Having Different Balance Sheet Dates	67
1	#14 – Reasonable Estimation of the Amount of a Loss – an interpretation of FASB No. 5	67
1	#15 – Translation of Unamortized Policy Acquisition Costs by a Stock Life Insurance Company – an interpretation of FASB No. 8	67
1	#16 – Clarification of Definitions and Accounting for Marketable Equity Securities That Become Nonmarketable – an interpretation of FASB No. 12	67
1	#17 – Applying the Lower of Cost or Market Rule in Translated Financial Statements – an interpretation of FASB No. 8	67
1	#18 – Accounting for Income Taxes in Interim Periods – an interpretation of APB No. 28	67
1	#19 – Lessee Guarantee of the Residual Value of Leased Property – an interpretation of FASB No. 13	67
1	#20 – Reporting Accounting Changes under AICPA Statements of Position	68
1	#21 – Accounting for Leases in a Business Combination – an interpretation of FASB No. 13	68
1	#22 – Applicability of Indefinite Reversal Criteria to Timing Differences – an interpretation of APB No. 11 and 23	68
1	#23 – Leases of Certain Property Owned by a Governmental Unit or Authority – an interpretation of FASB No. 13	68
1	#24 – Leases Involving Only Part of a Building – an interpretation of FASB Statement No. 13	68
1	#25 – Accounting for an Unused Investment Tax Credit – an interpretation of APB No. 2, 4, 11, and 16	68
1	#26 – Accounting for the Purchase of a Leased Asset by the Lessee during the Term of the Lease – an interpretation of FASB No. 13	68
1	#27 – Accounting for a Loss on a Sublease – an interpretation of FASB No. 13 and APB No. 30	68
1	#28 – Accounting for Stock Appreciation Rights and Other Variable Stock Option or Award Plans – an interpretation of APB No. 15 and 25	68

GAAP MASTER LIST

TABLE OF CONTENTS

Financial Accounting Standards Board Interpretations (FIN) *continued*

GAAP LEVEL	TITLE	PAGE
1	#29 – Reporting Tax Benefits Realized on Disposition of Investments in Certain Subsidiaries and Other Investees – an interpretation of APB No. 23 and 24	68
1	#30 – Accounting for Involuntary Conversions of Nonmonetary Assets to Monetary Assets – an interpretation of APB No. 29	69
1	#31 – Treatment of Stock Compensation Plans in EPS Computations – an interpretation of APB No. 15 and a modification of FASB Interpretation No. 28	69
1	#32 – Application of Percentage Limitations in Recognizing Investment Tax Credit – an interpretation of APB No. 2, 4, and 11	69
1	#33 – Applying FASB No. 34 to Oil and Gas Producing Operations Accounted for by the Full Cost Method – an interpretation of FASB No. 34	69
1	#34 – Disclosure of Indirect Guarantees of Indebtedness of Others – an interpretation of FASB No. 5	69
1	#35 – Criteria for Applying the Equity Method of Accounting for Investments in Common Stock – an interpretation of APB No. 18	69
1	#36 – Accounting for Exploratory Wells in Progress at the End of a Period – an interpretation of FASB No. 19	69
1	#37 – Accounting for Translation Adjustments upon Sale of Part of an Investment in a Foreign Entity – an interpretation of FASB No. 52	69
1	#38 – Determining the Measurement Date for Stock Option, Purchase, and Award Plans Involving Junior Stock – an interpretation of APB No. 25	69
5	#39 – Offsetting of Amounts Related to Certain Contracts – an interpretation of APB No. 10 and FASB No. 105	94
5	#40 – Applicability of Generally Accepted Accounting Principles to Mutual Life Insurance and Other Enterprises – an interpretation of FASB No. 12, 60, 97, and 113	94
5	#41 – Offsetting Amounts Related to Certain Repurchase and Reverse Repurchase Agreements – an interpretation of APB No. 10 and FASB No. 39	94
5	#42 – Accounting for Transfers of Assets in Which a Not-for-Profit Organization is Granted Variance Power – an interpretation of FASB No. 116	94
5	#43 – Real Estate Sales – an interpretation of FASB No. 66	94
5	#44 – Accounting for Certain Transactions involving Stock Compensation – an interpretation of APB No. 25	94

GAAP MASTER LIST

TABLE OF CONTENTS

Financial Accounting Standards Board Interpretations (FIN) *continued*

GAAP LEVEL	TITLE	PAGE
5	#45 – Guarantor’s Acceptance and Disclosure Requirements for Guarantees, Including Indirect Guarantees of Indebtedness of Others – and interpretation of FASB Statements No. 5, 57 and 107 and rescission of FASB Interpretation #34	94
5	#46 - Consolidation of Variable Interest Entities – an interpretation of ARB No. 51	95
5	#47 – Accounting for Conditional Asset Retirement Obligations – an interpretation of FASB Statement No. 143	95

Financial Accounting Standards Board Concepts Statements (CON)

GAAP LEVEL	TITLE	PAGE
5	#1 – Objectives of Financial Reporting by Business Enterprises	95
5	#2 – Qualitative Characteristics of Accounting Information	95
5	#3 – Elements of Financial Statements of Business Enterprises	95
5	#4 – Objectives of Financial Reporting by Nonbusiness Organizations	95
5	#5 – Recognition and Measurement in Financial Statements of Business Enterprises	95
5	#6 – Elements of Financial Statements (a replacement of FASB Concepts No. 3 – incorporating an amendment of FASB Concepts No. 2)	95
5	#7 – Using Cash Flow Information and Present Value in Accounting Measures	95

Financial Accounting Standards Board Technical Bulletins (FTB)

GAAP LEVEL	TITLE	PAGE
5	#79-1 – Purpose and Scope of FASB Technical Bulletins and Procedures for Issuance (Revised)	96
5	#79-2 – Computer Software Costs	96
5	#79-3 – Subjective Acceleration Clauses in Long-Term Debt Contracts	96
5	#79-4 – Segment Reporting of Puerto Rican Operations	96
5	#79-5 – Meaning of the Term “Customer” as It Applies to Health Care Facilities under FASB No. 14	96
5	#79-6 – Valuation Allowances Following Debt Restructuring	96
5	#79-7 – Recoveries of a Previous Writedown under a Troubled Debt Restructuring Involving a Modification of Terms	96

GAAP MASTER LIST

TABLE OF CONTENTS

Financial Accounting Standards Board Technical Bulletins (FTB) *continued*

GAAP LEVEL	TITLE	PAGE
5	#79-8 – Applicability of FASB No. 21 and 33 to Certain Brokers and Dealers in Securities	96
5	#79-9 – Accounting in Interim Periods for Changes in Income Tax Rates	96
5	#79-10 – Fiscal Funding Clauses in Lease Agreements	96
5	#79-11 – Effect of a Penalty on the Term of a Lease	96
5	#79-12 – Interest Rate Used in Calculating the Present Value of Minimum Lease Payments	96
5	#79-13 – Applicability of FASB No. 13 to Current Value Financial Statements	96
5	#79-14 – Upward Adjustment of Guaranteed Residual Value	97
5	#79-15 – Accounting for a Loss on a Sublease Not Involving the Disposal of a Segment	97
5	#79-16 – Effect of a Change in Income Tax Rate on the Accounting for Leveraged Leases (Revised)	97
5	#79-17 – Reporting Cumulative Effect Adjustment from Retroactive Application of FASB No. 13	97
5	#79-18 – Transition Requirement of Certain FASB Amendments and Interpretations of FASB No. 13	97
5	#79-19 – Investor’s Accounting for Unrealized Losses on Marketable Securities Owned by an Equity Method Investee	97
5	#80-1 – Early Extinguishment of Debt through Exchange for Common or Preferred Stock	97
5	#80-2 – Classification of Debt Restructurings by Debtors and Creditors	97
5	#81-1 – Disclosure of Interest Rate Futures Contracts and Forward and Standby Contracts	97
5	#81-2 – Accounting for Unused Investment Tax Credits Acquired in a Business Combination Accounted for by the Purchase Method	97
5	#81-3 – Multiemployer Pension Plan Amendments Act of 1980	97
5	#81-4 – Classification as Monetary or Nonmonetary Items	97
5	#81-5 – Offsetting Interest Cost to be Capitalized with Interest Income	98
5	#81-6 – Applicability of Statement 15 to Debtors In Bankruptcy Situations	98
5	#82-1 – Disclosure of the Sale or Purchase of Tax Benefits Through Tax Leases	98
5	#82-2 – Accounting for the Conversion of Stock Options into Incentive Stock Options as a Result of the Economic Recovery Tax Act of 1981	98

GAAP MASTER LIST

TABLE OF CONTENTS

Financial Accounting Standards Board Technical Bulletins (FTB) *continued*

GAAP LEVEL	TITLE	PAGE
5	#83-1 – Accounting for the Reduction in the Tax Basis of an Asset Caused by the Investment Tax Credit	98
5	#84-1 – Accounting for Stock Issued to Acquire the Results of a Research and Development Arrangement	98
5	#84-2 – Accounting for the Effects of the Tax Reform Act of 1984 on Deferred Income Taxes Relating to Domestic International Sales Corporations	98
5	#84-3 – Accounting for the Effects of the Tax Reform Act of 1984 on Deferred Income Taxes of Stock Life Insurance Enterprises	98
5	#84-4 – In-Substance Defeasance of Debt	98
5	#85-1 – Accounting for the Receipt of Federal Home Loan Mortgage Corporation Participating Preferred Stock	98
5	#85-2 – Accounting for Collateralized Mortgage Obligations (CMOs)	98
5	#85-3 – Accounting for Operating Leases with Scheduled Rent Increases	98
5	#85-4 – Accounting for Purchase of Life Insurance	99
5	#85-5 – Issues Relating to Accounting for Business Combinations	99
5	#85-6 – Accounting for a Purchase of Treasury Shares at a Price Significantly in Excess of the Current Market Price of the Shares and the Income Statement Classification of Costs Incurred in Defending against a Takeover Attempt	99
5	#86-1 – Accounting for Certain Effects of the Tax Reform Act of 1986	99
5	#86-2 – Accounting for an Interest in the Residual Value of a Leased Asset Acquired by a Third Party OR Retained by a lessor That Sells the Related Minimum Rental Payments	99
5	#87-1 – Accounting for a Change in Method of Accounting for Certain Postretirement Benefits	99
5	#87-2 – Computation of a Loss on an Abandonment	99
5	#87-3 – Accounting for Mortgage Servicing Fees and Rights	100
5	#88-1 – Issues Relating to Accounting for Leases	100

GAAP MASTER LIST

TABLE OF CONTENTS

Financial Accounting Standards Board Technical Bulletins (FTB) *continued*

GAAP LEVEL	TITLE	PAGE
5	#88-2 – Definition of a Right of Setoff	100
5	#90-1 – Accounting for Separately Priced Extended Warranty and Product Maintenance Contracts	100
5	#94-1 – Application of Statement 115 to Debt Securities Restructured in a Troubled Debt Restructuring	100
5	#97-1 – Accounting under Statement 123 for Certain Employees Stock Purchase Plans with a Look-Back Option	100
5	#01-1 – Effective Date for Certain Financial Institutions of Certain Provisions of Statement 140 Related to Isolation of Transferred Financial Assets	100

Accounting Principles Board Opinions (APB)

GAAP LEVEL	TITLE	PAGE
1	#1 – New Depreciation Guidelines and Rules	70
1	#2 – Accounting for the “Investment Credit”	70
1	#3 – The Statement of Source and Application of Funds	70
1	#4 – Accounting for the “Investment Credit”	70
1	#5 – Reporting of Leases in Financial Statements of Lessee	70
1	#6 – Status of Accounting Research Bulletins	70
1	#7 – Accounting for Leases in Financial Statements of Lessors	70
1	#8 – Accounting for the Cost of Pension Plans	70
1	#9 – Reporting the Results of Operations	71
1	#10 – Omnibus Opinion – 1966	71
1	#11 – Accounting for Income Taxes	71
1	#12 – Omnibus Opinion – 1967	72
1	#13 – Amending Paragraph 6 of APB No. 9, Application to Commercial Banks	72
1	#14 – Accounting for Convertible Debt and Debt Issued with Stock Purchase Warrants	72
1	#15 – Earnings per Share	72
1	#16 – Business Combinations	72

GAAP MASTER LIST

TABLE OF CONTENTS

Accounting Principles Board Opinions (APB) *continued*

GAAP LEVEL	TITLE	PAGE
1	#17 – Intangible Assets	73
1	#18 – The Equity Method of Accounting for Investments in Common Stock	73
1	#19 – Reporting Changes in Financial Position	73
1	#20 – Accounting Changes	73
1	#21 – Interest on Receivables and Payables	74
1	#22 – Disclosure of Accounting Principles	74
1	#23 – Accounting for Income Taxes – Special Areas	74
1	#24 – Accounting for Income Taxes – Investments in Common Stock Accounted for by the Equity Method	74
1	#25 – Accounting for Stock Issued to Employee	74
1	#26 – Early Extinguishment of Debt	74
1	#27 – Accounting for Lease Transactions by Manufacturer of Dealer Lessors	75
1	#28 – Interim Financial Reporting	75

Accounting Research Bulletins (ARB)

GAAP LEVEL	TITLE	PAGE
1	#43 – Restatement and Revision of Accounting Research Bulletins	75
1	#44 – Declining-Balance Depreciation	75
1	#45 – Long-Term Construction-Type Contracts	76
1	#46 – Discontinuance of Dating Earned Surplus	76
1	#47 – Accounting for Costs of Pension Plans	76
1	#48 – Business Combinations	76
1	#49 – Earnings per Share	76
1	#50 – Contingencies	76
1	#51 – Consolidated Financial Statements	76

GAAP MASTER LIST

TABLE OF CONTENTS

Industry Audit Guide (ASLGU) and the Statements of Position (SOP) of the American Institute of Public Accountants (AICPA) Incorporated into GASBS 1

GAAP LEVEL	TITLE	PAGE
1	Audits of State and Local Governmental Units (1974)	46
1	#75-3 Accrual of Revenues and Expenditures by State and Local Governmental Units	46
1	#77-2 Accounting for Interfund Transfers of State and Local Governmental Units	46
1	# 78-7 Financial Accounting and Reporting by Hospitals Operated by a Governmental Unit	47
1	#80-2 Accounting and Financial Reporting by Governmental Units	47

AICPA Audit and Accounting Guides Specific to Government & Cleared by GASB

GAAP LEVEL	TITLE	PAGE
2	AICPA Industry Audit Guide: Audits of Colleges and Universities (as modified by GASB pronouncements)	78
2	AICPA Industry Audit Guide: Accounting Principles and Reporting Practices for Certain Nonprofit Organizations	78
2	AICPA Industry Audit Guide: Audits of State and Local Governmental Units	78
2	AICPA Industry Audit Guide: Health Care Organizations	79
2	AICPA Audit and Accounting Guide: Audits of State and Local Governments (GASB 34 Edition)	79

AICPA Statement of Positions Applicable to Government & Cleared by GASB

GAAP LEVEL	TITLE	
2	#98-2 – Accounting for Costs of Activities of Not-for-Profit Organizations and State and Local Governmental Entities That Include Fund Raising	79

GAAP MASTER LIST

TABLE OF CONTENTS

AICPA Interpretations of Financial Accounting Standards Board Pronouncements (AIN)

GAAP LEVEL	TITLE	
5	AIN-ARB 43 – Compensation Involved in Stock Option and Stock Purchase Plans: Unofficial Accounting Interpretations of ARB No. 43, Chapter 13B	101
5	AIN-Key-Man-Life - Deferred Compensation Contracts: Unofficial Accounting Interpretations	101
5	AIN-ARB 51 – Consolidated Financial Statements: Accounting Interpretations of ARB No. 51	101
5	AIN-APB 4 – Accounting for the Investment Credit: Accounting Interpretations of APB No. 4	101
5	AIN-APB 7 – Accounting for Leases in Financial Statements of Lessors: Accounting Interpretations of APB No. 7	101
5	AIN-APB 8 – Accounting for the Cost of Pension Plans: Accounting Interpretations of APB No. 8	101
5	AIN-APB 9 – Reporting the Results of Operations: Unofficial Accounting Interpretations of APB No. 9	101
5	AIN-APB 11 – Accounting for Income Taxes: Accounting Interpretations of APB No. 11	101
5	AIN-APB 15 – Computing Earnings per Share: Accounting Interpretations of APB No. 15	101
5	AIN-APB 16 – Business Combinations: Accounting Interpretations of APB No. 16	102
5	AIN-APB 17 – Intangible Assets: Unofficial Accounting Interpretations of APB No. 17	102
5	AIN-APB 18 – The Equity Method of Accounting for Investments in Common Stock: Accounting Interpretations of APB No. 18	102
5	AIN-APB 19 – Reporting Changes in Financial Position: Accounting Interpretations of APB No. 19	102
5	AIN-APB 20 – Accounting Changes: Accounting Interpretations of APB No. 20	102
5	AIN-APB 21 – Interest on Receivables and Payables: Accounting Interpretations of APB No. 21	102
5	AIN-APB 22 – Disclosure of Accounting Policies: Accounting Interpretations of APB No. 22	102
5	AIN-APB 23 - Accounting for Income Taxes – Special Areas: Accounting Interpretations of APB No. 23	102
5	AIN-APB 25 – Accounting for Stock Issued to Employees: Accounting Interpretations of APB No. 25	103
5	AIN-APB 26 – Early Extinguishment of Debt: Accounting Interpretations of APB No. 26	103
5	AIN-APB 30 – Reporting Results of Operations: Accounting Interpretations of APB No. 30	103

GAAP MASTER LIST

TABLE OF CONTENTS

Government Finance Officers Association (GFOA)

GAAP LEVEL	TITLE	
4	Governmental Accounting, Auditing, and Financial Reporting (GAAFR)	81
4	Governmental Accounting, Auditing, and Financial Reporting (GAAFR) Update Supplement	81
4	Governmental Accounting, Auditing, and Financial Reporting (GAAFR) Using the GASB 34 Model	81
4	Governmental Accounting, Auditing, and Financial Reporting (GAAFR) Using the GASB 34 Model Update Supplement	82
4	2005 Edition - Governmental Accounting, Auditing, and Financial Reporting (GAAFR) Using the GASB 34 Model Update Supplement	82

GAAP MASTER LIST

NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.

<p style="text-align: center;"><u>LEVEL I:</u></p> <p style="text-align: center;">STATEMENTS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASBS):</p>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
1	Authoritative Status of NCGA Pronouncements and AICPA Industry Audit Guide	Establishes the authoritative status of the National Council on Governmental Accounting (NCGA) Statements and Interpretations and the guidance found in the Industry Audit Guide issued by the American Institute of Certified Public Accountants (AICPA). <ul style="list-style-type: none"> • Part superceded by GASBS 27. • Parts amended by GASBS 34 	July 1984	FY 1985
2	Financial Reporting of Deferred Compensation Plans Adopted Under the Provisions of IRS Code Section 457.	Superceded by GASBS 32	January 1986	FY 1987
3	Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements	Requires specific footnote disclosures about governmental entities' deposits with financial institutions. <ul style="list-style-type: none"> • Amends part of NCGAI 6 • Parts amended by GASBS 14 & 31 and GASBI 3 • Parts amended by GASBS 34 • Parts will be amended and superceded by GASBS 40 [effective FY 2005] 	April 1986	FY 1987
4	Applicability of FASB Statement No. 87, "Employers' Accounting for Pensions," to State and Local Governmental Employers	<ul style="list-style-type: none"> • Superceded NCGAS 1 • Parts amended by GASBS 5 & 29. • Superceded by GASBS 27 	September 1986	FY 1987

GAAP MASTER LIST

<p style="text-align: center;"><u>LEVEL I:</u></p> <p style="text-align: center;">STATEMENTS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASBS) <i>continued</i>:</p>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
5	Disclosure of Pension Information by Public Employee Retirement Systems and State and Local Governmental Employers	<ul style="list-style-type: none"> • Supersedes parts of NCGAS 6 • Amended parts of NCGAS 1 & 7, NCGAI 6, GASBS 4, and AICPA SOP 80-2 • Parts amended by GASBS 14, 24 & 25 • Parts superseded by GASBS 25 & 27 	November 1986	FY 1988
6	Accounting & Financial Reporting for Special Assessments	<p>Establishes accounting and financial reporting for capital improvements and services financed by special assessments.</p> <ul style="list-style-type: none"> • Supersedes AICPA SOP 75-3 • Amends NCGAI 6 and NCGAS 1 & 2 • Parts superseded by GASB 14 • Parts amended by GASBS 34 	January 1987	FY 1988
7	Advance Refundings Resulting in Defeasance of Debt	<p>Provides guidance on accounting for advance refundings resulting in debt defeasance recorded in the GLTDAG.</p> <ul style="list-style-type: none"> • Amends parts of NCGAS 1 and NCGAIS 6 & 9 • Parts amended by GASBS 14 & 23 • Parts amended and superseded by GASBS 34 	March 1987	FY 1988

GAAP MASTER LIST

<p style="text-align: center;"><u>LEVEL I:</u></p> <p style="text-align: center;">STATEMENTS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASBS) <i>continued</i>:</p>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
8	Applicability of FASB Statement No. 93, "Recognition of Depreciation by Not-for-Profit Organizations," to Certain State and Local Governmental Entities	<p>Provides that governmental colleges and universities and other entities whose private sector counterparts are considered not-for-profit organizations are not required to depreciate capital assets as a result of FASB 93.</p> <ul style="list-style-type: none"> • Part amended by GASBS 29 • Parts amended by GASBS 34 • Superceded by GASBS 35 	January 1988	FY 1988
9	Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting	<p>This title is self-explanatory.</p> <ul style="list-style-type: none"> • Supercedes parts of NCGAS 1 • Amends parts of NCGAS 6 & 7, NCGAIS 2 & 6, and AICPA SOP 80-2 • Part amended by GASBS 31 • Parts amended by GASBS 34 and 35 	September 1989	FY 1991
10	Accounting and Financial Reporting for Risk Financing and Related Insurance Issues	<p>This statement addresses all risk financing elements, including public entity risk pools.</p> <ul style="list-style-type: none"> • Supercedes parts of NCGAS 4 and NCGAIS 4 & 11 • Amends parts of NCGAS 1 & 4, NCGAI 6, and AICPA SOP 80-2 • Parts amended by GASBI 4 and GASBS 14, 17, 30 & 31 • Parts amended by GASBS 34 	November 1989	<p>Public entity risk pools – FY 1991</p> <p>Non-pools – FY 1995</p>

GAAP MASTER LIST

<p style="text-align: center;"><u>LEVEL I:</u></p> <p style="text-align: center;">STATEMENTS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASBS) <i>continued</i>:</p>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
11	Measurement Focus and Basis of Accounting – Government Fund Operating Statements	<p>This Statement established the measurement focus and basis of accounting; however, it was never implemented.</p> <ul style="list-style-type: none"> • Parts amended by GASBS 14 • Parts superceded by GASBS 15, 16, 17 & 31 • Parts superceded by GASBS 34 	May 1990	This statement has not been implemented to date.
12	Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Government Employers	<p>Provides guidance for all state and local governmental employers who provide post-employment benefits, other than pension benefits.</p> <ul style="list-style-type: none"> • Amends part of NCGAI 6 • Parts superceded by GASBS 27 • Parts amended by GASBS 14 • Parts will be amended by GASBS 34 [effective FY 2002] 	May 1990	FY 1991
13	Accounting for Operating Leases with Scheduled Rent Increases	<p>Provides guidance for operating leases with scheduled rent increase for ALL fund types.</p> <ul style="list-style-type: none"> • Amends parts of NCGAS 1 & 5 and NCGAI 6 • Part amended by GASBS 17 • Parts amended by GASBS 34 	May 1990	FY 1991

GAAP MASTER LIST

<p style="text-align: center;"><u>LEVEL I:</u></p> <p style="text-align: center;">STATEMENTS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASBS) <i>continued</i>:</p>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
14	The Financial Reporting Entity	<p>Establishes new criteria for determining which entities comprise the financial reporting entities.</p> <ul style="list-style-type: none"> • Amends parts of NCGAS 1 & 5, NCGAI 2, 6, 9 & 10, AICPA SOP 80-2, and GASBS 2, 3, 5, 6, 7, 10 & 12 • Supercedes NCGAS 3 & 7 and parts of NCGAS 6 • Parts amended by GASBS 31 and GASBI 4 • Parts amended and superceded by GASBS 34 and 35 • Parts will be amended by GASBS 39 [effective FY 2004] 	June 1991	FY 1994
15	Governmental College and University Accounting and Financial Reporting Model	<p>This requires that colleges and universities either follow this reporting model or the AICPA College Guide model.</p> <ul style="list-style-type: none"> • Part amended by GASBS 19 • Superceded by GASBS 35 	October 1991	FY 1993
16	Accounting for Compensated Absences	<p>Establishes standardized reporting requirements for all absences for which employees will be paid. This statement is effective for all funds.</p> <ul style="list-style-type: none"> • Supercedes parts of NCGAS 4 and GASBS 11 • Amends part of NCGAS 4 • Parts amended by GASBS 34 and 35 • Parts superceded by GASBS 35 	November 1992	FY 1994

GAAP MASTER LIST

<p style="text-align: center;"><u>LEVEL I:</u></p> <p style="text-align: center;">STATEMENTS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASBS) <i>continued</i>:</p>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
17	Measurement Focus and Basis of Accounting – Governmental Fund Operating Statements: Amendment of the Effective Dates of GASB Statement No. 11 and Related Statements -- an amendment of GASB Statements No. 10, 11, and 13	<p>As a result of this statement, GASBS 11 has never been implemented.</p> <ul style="list-style-type: none"> • Supersedes parts of GASBS 10 & 11 • Amends parts of NCGAI 6 and GASBS 10 & 13 • Parts amended and superseded by GASBS 34 	June 1993	FY 1993
18	Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs	<p>Establishes reporting requirements for governmental entities that are not required by laws or regulations to implement EPA requirements. This statement should provide comparable reporting for all entities in a manner consistent with EPA rulings.</p> <ul style="list-style-type: none"> • Amends part of NCGAI 6 • Parts amended by GASBS 34 and 35 • Parts superseded by GASBS 35 	August 1993	FY 1994
19	Governmental College and University Omnibus Statement –an amendment of GASB Statements No. 10 and 15	<p>Requires colleges and universities following the AICPA College Guide model to report Pell grants in a restricted current fund.</p> <ul style="list-style-type: none"> • Amends GASBS 10 & 15 • Superseded by GASBS 35 	September 1993	<p>FY 1994 – Pell grants</p> <p>FY 1995 – Risk financing activities</p>

GAAP MASTER LIST

<p style="text-align: center;"><u>LEVEL I:</u></p> <p style="text-align: center;">STATEMENTS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASBS) <i>continued:</i></p>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
20	Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting	<p>Provides interim guidance on business-type accounting and reporting for entities using proprietary funds. Requires proprietary activities to use all Statements and Interpretations issued by the FASB, Accounting Principles Board Opinions, and Accounting Research Bulletins issued on or before November 30, 1989, in addition to all GASB pronouncements. Allows proprietary activities to use all of the above publications issued after November 30, 1989. In all instances, these pronouncements are only applicable if they do not conflict with GASB guidance.</p> <ul style="list-style-type: none"> • Amends part of NCGAS 1 • Part amended by GASBS 29 • Parts amended and superceded by GASBS 34 	September 1993	FY 1995
21	Accounting for Escheat Property	<p>Establishes standards for the fund type and accounting for liabilities and interfund transactions for escheat property.</p> <ul style="list-style-type: none"> • Supercedes part of NCGAI 9 • Amends part of SOP 77-2 • Parts amended and superceded by GASBS 34 • Parts amended and superceded by GASBS 37 	October 1993	FY 1995
22	Accounting for Taxpayer-Assessed Revenues in Governmental Funds	<p>Requires recognition of taxpayer-assessed taxes in governmental funds when they become both measurable and available.</p> <ul style="list-style-type: none"> • Amends part of NCGAS 1 and AICPA Audit Guide & SOP 75-3 	December 1993	FY 1995

GAAP MASTER LIST

<p style="text-align: center;"><u>LEVEL I:</u></p> <p style="text-align: center;">STATEMENTS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASBS) <i>continued</i>:</p>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
23	Accounting and Financial Reporting for Refundings of Debt Reported by Proprietary Activities	<p>Establishes standards for accounting and reporting current and advance refundings that result in defeasance of debt reported by proprietary activities.</p> <ul style="list-style-type: none"> • Amends parts of NCGAI 6 and GASBS 7 • Supersedes part of NCGAI 9 • Parts amended by GASBS 34 and 35 • Parts superseded by GASBS 35 	December 1993	FY 1995
24	Accounting and Financial Reporting for Certain Grants and Other Financial Assistance	<p>Establishes accounting and financial reporting standards for pass-through grants, food stamps, and on-behalf payments for fringe benefits and salaries.</p> <ul style="list-style-type: none"> • Amends parts of NCGAS 2 & 6, NCGAI 6, and GASBS 5 • Parts amended by GASBS 35 	June 1994	FY 1996
25	Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans	<p>Establishes standards for defined benefit pension plans and related notes to the financial statements of state and local governmental entities. These standards apply for pension trust funds included in the financial reports or plan sponsors or employers and stand-alone financial reports of pension plans or public employee retirement systems that administer them.</p> <ul style="list-style-type: none"> • Amends parts of NCGAS 1 and GASBS 1 & 5 • Supersedes parts of NCGAS 6 and GASBS 5 • Part amended by GASBS 31 • Parts amended by GASBS 34 • Parts will be amended and superseded by GASBS 40 [effective FY 2005] 	November 1994	FY 1997

GAAP MASTER LIST

<p style="text-align: center;"><u>LEVEL I:</u></p> <p style="text-align: center;">STATEMENTS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASBS) <i>continued</i>:</p>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
26	Financial Reporting for Postemployment Healthcare Plans Administered by Defined Benefit Pension Plans	Provides interim standards for postemployment healthcare plans that are administered by state and local governmental defined pension plans. Parts amended by GASBS 34	November 1994	FY 1997
27	Accounting for Pensions by State and Local Governmental Employers	Establishes standards for the measurement, recognition, and display of pension expenditures/expenses and related liabilities, assets, note disclosures, and required supplementary information. <ul style="list-style-type: none"> • Amends parts of NCGAS 1 and NCGAIS 6 & 8 • Supersedes parts of NCGAS 1 & 6, NCGAI 8, and GASBS 1, 4, 5 & 12 • Parts amended by GASBS 34 • Parts superseded by GASBS 35 	November 1994	FY 1998
28	Accounting and Financial Reporting for Securities Lending Transactions	Establishes standards for securities lending transactions. These transactions allow governmental entities to transfer their securities to a broker-dealer or other entity for collateral and simultaneously agree to return the collateral for the same securities at some point in the future. <ul style="list-style-type: none"> • Parts amended by GASBS 31 • Parts amended by GASBS 34 • Parts will be amended and superseded by GASBS 40 [effective FY 2005] 	May 1995	FY 1997

GAAP MASTER LIST

<p style="text-align: center;"><u>LEVEL I:</u></p> <p style="text-align: center;">STATEMENTS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASBS) <i>continued</i>:</p>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
29	The Use of Not-for-Profit Accounting and Financial Reporting Principles by Governmental Entities	<p>Provides interim guidance to governmental entities that have previously applied not-for-profit accounting and financial reporting principles issued by the AICPA. It also states that proprietary activities that apply FASB Statements and Interpretations issued after November 30, 1989, should only use those developed for business enterprises. They should not apply FASB 116 or 117.</p> <ul style="list-style-type: none"> • Amends parts of GASBS 4, 8 & 20 • Parts amended and superceded by GASBS 34 	August 1995	FY 1996
30	Risk Financing Omnibus – an amendment of GASB Statement No. 10	<p>Modifies the method for calculating a premium deficiency for public entity risk pools. This statement also requires the recordation of certain liabilities and additional note disclosure and required supplementary information.</p> <ul style="list-style-type: none"> • Supercedes parts of GASBS 10 	February 1996	FY 1997
31	Accounting and Financial Reporting for Certain Investments and for External Investment Pools	<p>Establishes fair value standards for all funds. It also establishes accounting and reporting standards for all investments held in external investment pools.</p> <ul style="list-style-type: none"> • Amends parts of GASBS 2, 3, 9, 10 & 28 • Supercedes part of GASBS 11 (as noted above, GASBS 11 has not been implemented) • Part amended by GASBS 32 • Parts amended by GASBS 34 and 35 	March 1997	FY 1998

GAAP MASTER LIST

<p style="text-align: center;"><u>LEVEL I:</u></p> <p style="text-align: center;">STATEMENTS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD</p> <p style="text-align: center;">(GASBS) <i>continued:</i></p>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
32	Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans (a rescission of GASB Statement No. 2 and an amendment of GASB Statement No. 31)	<p>Establishes accounting and reporting standards for deferred compensation plans of governmental employers that meet the requirements of IRS Section 457.</p> <ul style="list-style-type: none"> • Amends part of GASBS 31 • Supercedes GASBS 2 • Parts will be amended by GASBS 34 	October 1997	FY 1998
33	Accounting and Financial Reporting for Nonexchange Transactions	<p>Establishes accounting and financial reporting standards for nonexchange transactions involving financial or capital resources. In these transactions, a government gives (or receives) value without directly receiving (or giving) equal value in return.</p> <ul style="list-style-type: none"> • Will supercede parts of SOP 75-3, NCGAS 2, NCGAI 3, and GASBS 6, 11 (not implemented) & 22 • Parts amended by GASBS 34 and 35 • Part superceded by GASBS 36 	December 1998	FY 2001

GAAP MASTER LIST

<p style="text-align: center;"><u>LEVEL I:</u></p> <p style="text-align: center;">STATEMENTS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASBS) <i>continued</i>:</p>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
34	Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments	<p>Establishes new financial reporting standards for all state and local governments. It will require full accrual government-wide financial statements and modified accrual fund financial statements. Further, it will require governments to report infrastructure assets.</p> <ul style="list-style-type: none"> • Amends parts of NCGAS 1, 4 & 5, NCGAI 3, 6, 8, 9 & 10, GASBS 1, 3, 6, 7, 8, 9, 10, 12, 13, 14, 16, 17, 18, 20, 21, 23, 25, 26, 27, 28, 29, 31, 32 & 33 and GASBI 1 & 4 • Supersedes parts of NCGAS 1, 2, 4 & 5, NCGAI 6 & 10 and GASBS 7, 11, 14, 17, 20, 21 & 29. • Supersedes NCGAI 2 & 5 and AICPA SOP 77-2 & 78-7 • Parts amended by GASBS 35 • Parts superseded by GASBS 35 • Parts amended and superseded by GASBS 37 • Part amended by GASBS 41 	June 1999	<p>FY 2002 (including prospective infrastructure reporting)</p> <p>FY 2006 (retrospective infrastructure reporting)</p>
35	Basic Financial Statements – and Management’s Discussion and Analysis – for Public Colleges and Universities	<p>Establishes accounting and financial reporting standards for public colleges and universities in accordance with the reporting guidelines outlined in GASBS 34.</p> <ul style="list-style-type: none"> • Amend parts of GASBS 9, 14, 16, 18, 23, 24, 31 33, & 34 • Supersedes parts of GASBS 14, 16, 18, 23, 27 & 34, GASBI 4 and GASBTB 92-1 • Supersedes GASBS 8, 15 & 19 	November 1999	FY 2002

GAAP MASTER LIST

<p style="text-align: center;"><u>LEVEL I:</u></p> <p style="text-align: center;">STATEMENTS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASBS) <i>continued</i>:</p>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
36	Recipient Reporting for Certain Nonexchange Revenues	Standardizes the accounting treatment for certain shared revenues. <ul style="list-style-type: none"> • Supersedes part of GASBS 33 	April 2000	FY 2001
37	Basic Financial Statements - and Management's Discussion and Analysis-for State and Local Governments: Omnibus (an amendment of GASB Statements No. 21 and No. 34)	Provides clarification for MD&A requirements, modified approach, program revenue classifications and major fund criteria AND modifies interest capitalization requirements and segment information addressed in GASB 34 <ul style="list-style-type: none"> • Amends parts of GASB 21 & 34 and NCGAS 1 • Supersedes parts of GASB 21 & 34 	June 2001	FY 2002
38	Certain Financial Statement Note Disclosures	Modifies, established, and rescinds certain financial statement note disclosure requirements <ul style="list-style-type: none"> • Amends parts of NCGAS 1 & 5 and NCGAI 6 • Rescinds part of NCGAS 1 	June 2001	FY 2002 (paragraphs 6 through 11) FY 2003 (paragraphs 12 through 15)
39	Determining Whether Certain Organizations Are Component Unites (an amendment of GASB Statement No. 14)	Provides additional guidance to determine whether certain organizations should be reported as component units <ul style="list-style-type: none"> • Will amend GASBS 14 	May 2002	FY 2004
40	Deposit and Investment Risk Disclosures (an amendment of GASB Statement No. 3)	Establishes and modifies guidance governing investment and deposit risks. <ul style="list-style-type: none"> • Will amend parts of GASBS 3 • Will supersede parts of GASBS 3, 25, & 28 	March 2003	FY 2005
41	Budgetary Comparison Schedules – Perspective Differences	Clarifies the budgetary presentation requirements for governments with significant budgetary perspective differences <ul style="list-style-type: none"> • Amends part of GASBS 34 	May 2003	FY 2003

GAAP MASTER LIST

<p style="text-align: center;"><u>LEVEL I:</u></p> <p style="text-align: center;">STATEMENTS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASBS) <i>continued</i>:</p>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
42	Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries	Establishes guidance for accounting and reporting impairments of capital assets, including defining impairment. It also provides guidance to the reporting of all insurance recoveries.	November 2003	FY 2006
43	Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans	<p>Establishes standards for postemployment benefit plans and related notes to the financial statements of state and local governmental entities. These standards apply for OPEB trust funds included in the financial reports or plan sponsors or employers and stand-alone financial reports of OPEB plans or public employee retirement systems, or other third parties that administer them.</p> <ul style="list-style-type: none"> • Will supersede part of GASBS 25 & 27 • Will amend parts of NCGAI 6 and GASBS 14, 25, 27, 31 & 34 	April 2004	FY 2007
44	Economic Condition Reporting: The Statistical Section	<p>Standardizes the reporting requirements for statistical data included in Comprehensive Annual Financial Reports</p> <ul style="list-style-type: none"> • Will supersede part of NCGAS 1 and GASBS 6 • Will amended GASBS 30 	May 2004	FY 2006

GAAP MASTER LIST

<p style="text-align: center;"><u>LEVEL I:</u></p> <p style="text-align: center;">STATEMENTS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASBS) <i>continued</i>:</p>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
45	Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions	<p>Establishes standards for the measurement, recognition, and display of OPEB expenditures/expenses and related liabilities, assets, note disclosures, and required supplementary information.</p> <ul style="list-style-type: none"> • Will supersede GASBS 12 and part of GASBS 27 • Will amend parts of NCGAI 6, GASBS 10, 16, 27, & 39, and GASBI 6 	June 2004	FY 2008
46	Net Assets Restricted by Enabling Legislation (an amendment of GASBS 34)	<p>Establishes and modifies requirements related to restrictions of net assets resulting from enabling legislation</p> <ul style="list-style-type: none"> • Will amend GASBS 34 	December 2004	FY 2006

GAAP MASTER LIST

<p style="text-align: center;"><u>LEVEL I:</u></p> <p style="text-align: center;">INTERPRETATIONS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASBI):</p>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
1	Demand Bonds Issued by State and Local Governmental Entities -- an interpretation of NCGA Statement 1 and NCGA Interpretation 9	Provides guidance regarding the appropriate reporting of demand bonds, including fund usage and liability recognition. <ul style="list-style-type: none"> • Amends parts of NCGAS 1 and NCGAI 6 • Parts amended by GASBS 34] 	December 1984	FY 1985 and FY 1986
2	Disclosure of Conduit Debt Obligations – an interpretation of NCGA Statement 1	Provides disclosure requirements for conduit debt. This is debt issued by governmental entities for specific third parties that are not part of the reporting entity. <ul style="list-style-type: none"> • Amends part of NCGAS 1 	August 1995	FY 1997
3	Financial Reporting for Reverse Repurchase Agreements – an interpretation of GASB Statement No. 3	This title is self-explanatory. <ul style="list-style-type: none"> • Amends part of GASBS 3 	January 1996	FY 1997
4	Accounting and Financial Reporting for Capitalization Contributions to Public Entity Risk Pools – an interpretation of GASB Statements No. 10 and 14	This interpretation applies to capitalization contributions made to and received by public entity risk pools whether or not there is a transfer or pooling of risk. <ul style="list-style-type: none"> • Amends part of GASBS 10 & 14 • Parts amended by GASBS 34 and 35 	February 1996	FY 1997
5	Property Tax Revenue Recognition in Governmental Funds – an interpretation of NCGA 1 and an amendment to NCGAI 3	This interpretation modifies the definition of “available” as the term relates to property tax revenue recognition. <ul style="list-style-type: none"> • Amends NCGAI 3 	November 1997	FY 2001
6	Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements	This interpretation clarifies the standards applicable to the modified accrual recognition of liabilities and the related expenditures. <ul style="list-style-type: none"> • Clarifies parts of NCGAS 1, 4 & 5, NCGAI 8, and GASBS 10, 16 & 18 	March 2000	FY 2002

GAAP MASTER LIST

<p style="text-align: center;"><u>LEVEL I:</u></p> <p style="text-align: center;">NATIONAL COUNCIL ON GOVERNMENTAL ACCOUNTING STATEMENTS (NCGAS) : [Incorporated in GASBS 1]</p>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
1	Governmental Accounting and Financial Reporting Principles	Establishes basic principles applicable to governmental accounting and reporting. <ul style="list-style-type: none"> • Parts superceded and amended by subsequent NCGA and GASB pronouncements. 	March 1979	FY 1981
2	Grant, Entitlement, and Shared Revenue Accounting and Reporting by State and Local Governments	Clarifies the application of GAAP to grants, entitlements, and shared revenues received by state and local governments. It DOES NOT pertain to interfund transactions. <ul style="list-style-type: none"> • Supercedes part of NCGAS 1 • Parts were amended by GASBS 6 & 24. • Parts superceded by GASBS 34 	March 1979	FY 1981
3	Defining the Governmental Reporting Entity	<ul style="list-style-type: none"> • Supercedes part of NCGAS 1. • Parts superceded by GASBS 14 	December 1981	FY 1983
4	Accounting and Financial Reporting Principles for Claims and Judgments and Compensated Absences	Provides authoritative guidance on recording liabilities resulting from compensated absences, claims and judgments. <ul style="list-style-type: none"> • Supercedes part of the AICPA SOP 75-3 • Amends parts of NCGAS 1 • Superceded parts of NCGAS 1 • Parts superceded and amended by GASBS 10, 16 & 17 • Parts amended and superceded by GASBS 34 	August 1982	FY 1983

GAAP MASTER LIST

<p style="text-align: center;"><u>LEVEL I:</u></p> <p style="text-align: center;">NATIONAL COUNCIL ON GOVERNMENTAL ACCOUNTING STATEMENTS (NCGAS) <i>continued:</i> [Incorporated in GASBS 1]</p>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
5	Accounting and Financial Reporting Principles for Lease Agreements of State and Local Governments	<p>Seeks to provide reporting conformity for leases held by governmental entities.</p> <ul style="list-style-type: none"> • Amends and supercedes part of NCGAS 1 • Amended by GASBS 13 & 14 • Parts amended and superceded by GASBS 34 • Parts amended by GASB 38 	December 1982	FY 1984
6	Pension Accounting and Financial Reporting: Public Employee Retirement Systems and State and Local Government Employers	<ul style="list-style-type: none"> • Supercedes NCGAI 4. • Amended and superceded by NCGAI 8 and GASBS 1, 5, 9, 14, 25 & 27. • Remaining parts superceded by GASBS 25 & 27 	June 1983	FY 1983
7	Financial Reporting for Component Units within the Governmental Reporting Entity	<ul style="list-style-type: none"> • Amends and supercedes parts of NCGAS 1 & 3 and parts of NCGAIS 6 & 7 • Amended by GASBS 5 & 9 • Superceded by GASBS 14 	January 1984	FY 1985

GAAP MASTER LIST

<p style="text-align: center;"><u>LEVEL I:</u> NATIONAL COUNCIL ON GOVERNMENTAL ACCOUNTING INTERPRETATIONS (NCGAI) [Incorporated in GASBS 1]</p>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
1	GAAFR and the AICPA Audit Guide	Superseded by NCGAS 1	April 1976	FY 1976
2	Segment Information for Enterprise Funds	Provides clarification between the NCGAS 1 requirement for segment information in the GPFS for governmental entities and that required by FASB 14 for private entities. <ul style="list-style-type: none"> • Amends and supercedes parts of NCGAS 1 • Amended by GASBS 9 & 14 • Superseded by GASBS 34 	June 1980	FY 1981
3	Revenue Recognition – Property Taxes	Seeks to create conformity in tax recognition and reporting in order to create comparable financial statements between governmental entities. <ul style="list-style-type: none"> • Amends and supercedes parts of NCGAS 1 • Parts amended by GASBI 5 and GASBS 34 	June 1981	FY 1983
4	Accounting and Financial Reporting for Public Employee Retirement Systems and Pension Trust Funds	<ul style="list-style-type: none"> • Superseded by NCGAS 6 • Repealed by NCGAI 8 	December 1981	N/A
5	Authoritative Status of Governmental Accounting, Auditing, and Financial Reporting (1968)	Provided authoritative guidance to the 1968 GAAFR. <ul style="list-style-type: none"> • Superseded by GASBS 34 	March 1982	FY 1982
6	Notes to the Financial Statements Disclosure	Recognizes that the notes are an integral part of the financial statements and provides guidance concerning necessary information to be included. <ul style="list-style-type: none"> • Amends NCGAS 1 • Amended by subsequent NCGA and GASB pronouncements • Parts amended and superseded by GASBS 34 • Parts amended by GASBS 38 	May 1982	FY 1984

GAAP MASTER LIST

<p style="text-align: center;"><u>LEVEL I:</u> NATIONAL COUNCIL ON GOVERNMENTAL ACCOUNTING INTERPRETATIONS (NCGAI) <i>continued:</i> [Incorporated in GASBS 1]</p>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
7	Clarification as to the Application of the Criteria in NCGA Statement 3, "Defining the Governmental Reporting Entity"	<ul style="list-style-type: none"> • Amends and interprets NCGAS 3 • Superseded by GASBS 14 	September 1983	FY 1984
8	Certain Pension Matters	<p>The only applicable portion of this interpretation serves to extend the effective date of NCGA 6.</p> <ul style="list-style-type: none"> • Amends NCGAS 1 & 6 and NCGAI 6 • Repeals NCGAI 4 • Indefinitely extends the effective date of NCGAS 6 • Parts were superseded and amended by GASBS 27 • Parts amended by GASBS 34 	November 1983	FY 1985
9	Certain Fund Classifications and Balance Sheet Accounts	<p>Provides guidance regarding unemployment benefits and anticipation notes. Also indicates that there is only 1 General Fund for each reporting entity.</p> <ul style="list-style-type: none"> • Amends NCGAS 1 and NCGAI 6 • Parts amended by GASBS 6 & 7 • Parts superseded by GASBS 21 & 23 • Parts amended by GASBS 34 	April 1984	FY 1985
10	State and Local Government Budgetary Reporting	<p>Provides details to ensure comprehensive reporting of the governmental budgeting and financial relationships.</p> <ul style="list-style-type: none"> • Amends NCGAI 6 and interprets NCGAS 1 • Parts amended by GASBS 14 • Parts amended and superseded by GASBS 34 	April 1984	FY 1985
11	Claim and Judgment Transactions for Governmental Funds	<ul style="list-style-type: none"> • Amends NCGAS 4 • Superseded by GASBS 10. 	April 1984	FY 1984

GAAP MASTER LIST

<p style="text-align: center;"><u>LEVEL I:</u> NATIONAL COUNCIL ON GOVERNMENTAL ACCOUNTING CONCEPTS (NCGAC): [Incorporated in GASBS 1]</p>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
1	Objectives of Accounting and Financial Reporting for Governmental Units	<ul style="list-style-type: none"> • Superceded by GASB Concepts Statement 1 	1982	N/A
INDUSTRY AUDIT GUIDE (ASLGU) AND THE STATEMENTS OF POSITION (SOP) OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS (AICPA): [Incorporated in GASBS 1]				
	Audits of State and Local Governmental Units (1974)	Provided a method to ensure consistency in reporting and auditing. <ul style="list-style-type: none"> • Amended and incorporated into NCGAS 1 and various GASB statements 	1973	FY 1975
75-3	Accrual of Revenues and Expenditures by State and Local Governmental Units	The title is self-explanatory. <ul style="list-style-type: none"> • Amended and incorporated into NCGAS 1 • Parts amended by GASBS 22 • Parts superceded by NCGAS 4 and GASBS 6 • Superceded by the AICPA Industry & Accounting Guide, <i>Audits of State and Local Governmental Units</i> 	1975	N/A
77-2	Accounting for Interfund Transfers of State and Local Governmental Units	The title is self-explanatory. <ul style="list-style-type: none"> • Incorporated into NCGAS 1 • Parts amended by GASBS 10 & 21 • Superceded by the AICPA Industry & Accounting Guide, <i>Audits of State and Local Governmental Units</i> • Superceded by GASBS 34 	1977	N/A

GAAP MASTER LIST

<p style="text-align: center;"><u>LEVEL I:</u></p> <p style="text-align: center;">INDUSTRY AUDIT GUIDE (ASLGU) AND THE STATEMENTS OF POSTION (SOP) OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS (AICPA) <i>continued:</i> [Incorporated in GASBS 1]</p>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
78-7	Financial Accounting and Reporting by Hospitals Operated by a Governmental Unit	<p>The title is self-explanatory.</p> <ul style="list-style-type: none"> • Amended by GASBS 2 through 7, 9, 10, 12 through 14, 16, 18, 20, 21 & 23 and GASBI 1 • Superseded by the AICPA Industry & Accounting Guide, <i>Audits of State and Local Governmental Units</i> • Superseded by GASBS 34 	1976	FY 1980
80-2	Accounting and Financial Reporting by Governmental Units	<p>Primarily provides audit guidance; however, it was continued in force by GASBS 1.</p> <ul style="list-style-type: none"> • Parts amended by GASBS 9, 10 & 14 • Parts superseded by GASBS 14 • Superseded by the AICPA Industry & Accounting Guide, <i>Audits of State and Local Governmental Units</i> 	1980	FY 1981

GAAP MASTER LIST

<u>LEVEL I:</u> FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) – ISSUED PRIOR TO 11/30/89:		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
1	Disclosure of Foreign Currency Translation Information	<ul style="list-style-type: none"> • Superseded by FASB 8 & 52 	December 1973	FY 1974
2	Accounting for Research and Development Costs	Requires entities to expense Research & Development costs when incurred and disclose amounts in the financial statements. <ul style="list-style-type: none"> • Amends part of APB 17 & 22 • Part amended by FASB 86 • Part superseded by FASB 71 	October 1974	FY 1976
3	Reporting Accounting Changes in Interim Financial Statements – an amendment of APB Opinion No. 28	Addresses the proper reporting for “cumulative effect of accounting changes” and changes in LIFO valuations in interim financial statements. <ul style="list-style-type: none"> • Amends and supersedes part of APB 28 	December 1974	FY 1975
4	Reporting Gains and Losses from Extinguishment of Debt – an amendment of APB Opinion No. 30	Specifies that certain gains and losses incurred in the current year shall be aggregated and classified as extraordinary items, if material. <ul style="list-style-type: none"> • Amends part of APB 26 & 30 • Parts amended by FASB 64 • Parts superseded by FASB 71 	March 1975	FY 1975
5	Accounting for Contingencies APPLICABLE TO ALL GOVERNMENTAL FUNDS – NOT LIMITED TO PROPRIETARY ACTIVITIES (INCORPORATED INTO NCGAS 1)	Defines the proper financial statement classification of short-term obligations. <ul style="list-style-type: none"> • Supersedes part of ARB 43 • Supersedes ARB 50 • Parts amended by FASB 11, 60, 87, 111, 112, 113, 114 & 123 • Parts superseded by FASB 16 & 71 	March 1975	FY 1976

GAAP MASTER LIST

<u>LEVEL I:</u> FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS (FASB) – ISSUED PRIOR TO 11/30/89 <i>continued:</i>		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
6	Classification of Short-term Obligations Expected to Be Refinanced – an amendment of ARB No. 43, Chapter 3A APPLICABLE TO ALL GOVERNMENTAL FUNDS – NOT LIMITED TO PROPRIETARY ACTIVITIES (INCORPORATED INTO NCGAS 1)	Defines short-term obligations and establishes reporting requirements to allow consistent financial reporting for these amounts. <ul style="list-style-type: none"> • Amends part of ARB 43 • Supercedes part of ARB 43 	May 1975	FY 1976
7	Accounting and Reporting by Development Stage Enterprises	Establishes guidelines to identify an enterprise in the development stage and applicable financial accounting and reporting requirements. <ul style="list-style-type: none"> • Supercedes FIN 5 • Part amended by FASB 71 & 95 • Part superceded by FASB 95 	June 1975	FY 1977
8	Accounting for the Translation of Foreign Currency Transactions and Foreign Currency Financial Statements	<ul style="list-style-type: none"> • Amends parts of ARB 22 • Amends part of ARB 43 • Supercedes FASB 1 • Supercedes part of APB 6 • Parts amended by FASB 20 • Superceded by FASB 52 	October 1975	FY 1977
9	Accounting for Income Taxes: Oil and Gas Producing Companies – an amendment of APB Opinions No. 11 and 23	<ul style="list-style-type: none"> • Amends part of APB 23 • Supercedes part of APB 11 • Superceded by FASB 19 	October 1975	FY 1976
10	Extension of “Grandfather” Provisions for Business Combinations – an amendment of APB Opinion No. 16	Eliminates the five-year “grandfather provision.” <ul style="list-style-type: none"> • Amends part of APB 16 	October 1975	FY 1976

GAAP MASTER LIST

<u>LEVEL I:</u> FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS (FASB) – ISSUED PRIOR TO 11/30/89 <i>continued:</i>		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
11	Accounting for Contingencies: Transition Method – an amendment of FASB Statement No. 5	Title is self-explanatory. • Amends part of FASB 5	December 1975	FY 1976
12	Accounting for Certain Marketable Securities	• Part amended by FASB 96 & 109 • Superseded by FASB 115	December 1975	FY 1976
13	Accounting for Leases APPLICABLE TO ALL GOVERNMENTAL FUNDS – NOT LIMITED TO PROPRIETARY ACTIVITIES (INCORPORATED INTO NCGAS 1)	Establishes standards for accounting for leases for lessees and lessors. • Supersedes part of APB 5, 7, 18, 27 & 31 • Parts amended by FASB 22, 23, 26, 27, 29, 34, 77, 91, 96, 98, 109 & 125 • Parts superseded by FASB 17, 23, 27, 28, 29, 71, 91 & 98	November 1976	FY 1978
14	Financial Reporting for Segments of a Business Enterprise	• Parts amended by FASB 18, 21, 24, 30, 95 & 111 • Parts superseded by FASB 18 and entire statement superseded by FASB 131	December 1976	FY 1978
15	Accounting by Debtors and Creditors for Troubled Debt Restructurings	Provides accounting and reporting standards for debt restructuring agreements where the creditor grants the debtor a concession due solely to the debtor's financial difficulties. • Parts amended by FASB 111, 114 & 121. • Parts superseded by FASB 71, 111 & 114	June 1977	FY 1978
16	Prior Period Adjustments	Provides guidance for reporting accounting changes that are not specifically addressed in another FASB pronouncement. • Amends parts of APB 9 & 30. • Supersedes parts of FASB 5 and APB 9 & 20.	June 1977	FY 1979
17	Accounting for Leases: Initial Direct Costs – an amendment of FASB Statement No. 13	• Supersedes part of FASB 13 • Superseded by FASB 91	November 1977	FY 1978

GAAP MASTER LIST

<u>LEVEL I:</u> FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS (FASB) – ISSUED PRIOR TO 11/30/89 <i>continued:</i>		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
18	Financial Reporting for Segments of a Business Enterprise: Interim Financial Statements – an amendment of FASB No. 14	<ul style="list-style-type: none"> • Amends part of FASB 14 • Supersedes part of FASB 14 • Superseded by FASB 131 	November 1977	FY 1978
19	Financial Accounting and Reporting by Oil and Gas Producing Companies	Establishes accounting and reporting standards for oil and gas producing activities of a business. These activities include acquisition of mineral interest, exploration, development and production of oil and gas. <ul style="list-style-type: none"> • Supersedes FASB 9 • Parts amended by FASB 25, 96, 109, 121, 143 & 153 • Parts superseded by FASB 25, 69 & 71 	December 1977	FY 1979
20	Accounting for Forward Exchange Contracts – an amendment of FASB Statement No. 8	<ul style="list-style-type: none"> • Amends part of FASB 8 • Superseded by FASB 52 	December 1977	FY 1978
21	Suspension of the Reporting of Earnings per Share and Segment Information by Nonpublic Enterprises – an amendment of APB Opinion No. 15 and FASB Statement No. 14	<ul style="list-style-type: none"> • Amends parts of FASB 14 and APB 15 • Parts amended by FASB 95, 123, & 128 • Part superseded by FASB 128, and entire statement superseded by FASB 131 	April 1978	FY 1978
22	Changes in the Provisions of Lease Agreements Resulting from Refundings of Tax-Exempt Debt – an amendment of FASB Statement No. 13	Provides a “reconciliation” between APB 26 and FASB 13 concerning lease accounting. <ul style="list-style-type: none"> • Amends parts of FASB 13 • Part amended by FASB 76 & 125 • Part superseded by FASB 71 	June 1978	FY 1979
23	Inception of the Lease – an amendment of FASB Statement No. 13	Provides that the “inception of the lease” is always the earlier of the commitment or the date of the lease agreement. <ul style="list-style-type: none"> • Amends part of FASB 13 • Supersedes part of FASB 13 	August 1978	FY 1979

GAAP MASTER LIST

<u>LEVEL I:</u> FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS (FASB) – ISSUED PRIOR TO 11/30/89 <i>continued::</i>		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
24	Reporting Segment Information in Financial Statements That are Presented in Another Enterprise's Financial report – an amendment to FASB Statement No. 14	<ul style="list-style-type: none"> • Amends part of FASB 14 • Parts amended by FASB 95 • Superseded by FASB 131 	December 1978	FY 1978
25	Suspension of Certain Accounting Requirements for Oil and Gas Producing Companies – an amendment of FASB Statement No. 19	Modifies some requirements outlined in FASB 19 and extends the implementation date to ensure consistency between the FASB and SEC. <ul style="list-style-type: none"> • Amends part of FASB 19 • Supersedes parts of FASB 19 • Parts superseded by FASB 111 	February 1979	FY 1980
26	Profit Recognition on Sales-Type leases of Real Estate – an amendment of FASB Statement No. 13	<ul style="list-style-type: none"> • Amends part of FASB 13 • Part amended by FASB 66 • Superseded by FASB 98 	April 1979	FY 1980
27	Classification of Renewals or Extensions of Existing Sales-Type or Direct Financing Leases – an amendment of FASB Statement No. 13	Provides conditions that require the lessor to classify leases as a renewal or an extension of a sales-type or direct financing lease. <ul style="list-style-type: none"> • Amends part of FASB 13 	May 1979	FY 1980
28	Accounting for Sales with Leasebacks – an amendment of FASB Statement No. 13	Provides lease situations that require the seller to recognize profit or loss. <ul style="list-style-type: none"> • Supersedes part of FASB 13 • Parts amended by FASB 66 	May 1979	FY 1980
29	Determining Contingent Rentals – an amendment of FASB Statement No. 13	Provides a standard definition of a contingent lease rental. <ul style="list-style-type: none"> • Amends parts of FASB 13 • Supersedes part of FASB 13 • Amended part of FASB 98 	June 1979	FY 1980

GAAP MASTER LIST

<u>LEVEL I:</u> FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS (FASB) – ISSUED PRIOR TO 11/30/89 <i>continued:</i>		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
30	Disclosure of Information about Major Customers – an amendment of FASB Statement No. 14	<ul style="list-style-type: none"> • Supersedes part of FASB 14 • Superseded by FASB 131 	August 1979	FY 1981
31	Accounting for Tax Benefits Related to U.K. Tax Legislation Concerning Stock Relief	<ul style="list-style-type: none"> • Superseded by FASB 96 & 109 	September 1979	FY 1980
32	Specialized Accounting and Reporting Principles and Practices in AICPA Statements of Position and Guides on Accounting and Auditing Matters – an amendment of APB Opinion No. 20	<ul style="list-style-type: none"> • Supersedes part of APB 20 • Parts amended by FASB 45, 48, 49, 50, 51, 53, 56, 60, 63, 65, 66, 67, 76, 77 & 83 • Superseded by FASB 111 	September 1979	FY 1980
33	Financial Reporting and Changing Prices	<ul style="list-style-type: none"> • Parts amended by FASB 39, 40, 41, 46, 54, 69, 70 & 82 • Superseded by FASB 89 	September 1979	FY 1980
34	Capitalization of Interest Cost	Establishes standards for capitalizing interest as part of certain assets' historical costs. <ul style="list-style-type: none"> • Amends part of APB 21 and FASB 13 • Parts amended by FASB 42, 58, 62 & 121 • Part superseded by FASB 71 	October 1979	FY 1981
35	Accounting and Reporting by Defined Benefit Pension Plans	This statement applies to both private and public sector retirement plans and establishes accounting and reporting requirements. <ul style="list-style-type: none"> • Parts amended by FASB 59, 75 & 110 	March 1980	Deferred indefinitely by FASB 75
36	Disclosure of Pension Information – an amendment of APB Opinion No. 8	<ul style="list-style-type: none"> • Supersedes part of APB 8 • Part amended by FASB 95 • Superseded by FASB 87 	May 1980	FY 1981

GAAP MASTER LIST

<u>LEVEL I:</u> FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS (FASB) – ISSUED PRIOR TO 11/30/89 <i>continued:</i>		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
37	Balance Sheet Classification of Deferred Income Taxes – an amendment of APB Opinion No. 11	Defines the basis for classified of deferred income taxes in the balance sheet. <ul style="list-style-type: none"> • Amends part of APB 11 • Part amended by FASB 109 • Parts superceded by FASB 109 • Parts superceded by FASB 96 and reinstated by FASB 109 	July 1980	FY 1981
38	Accounting for Preacquisition Contingencies of Purchased Enterprises – an amendment of APB Opinion No. 16	Specifies how entities should account for contingencies of an acquired enterprise. This statement also addresses the appropriate accounting for subsequent changes in these contingencies. <ul style="list-style-type: none"> • Amends part of APB 16 • Parts amended by FASB 96 & 109 • Part superceded by FASB 109 • Superceded by FASB 141 	September 1980	FY 1981
39	Financial Reporting and Changing Prices: Specialized Assets – Mining and Oil and Gas – a supplement to FASB Statement No. 33	<ul style="list-style-type: none"> • Amends part of FASB 33 • Supercedes part of FASB 33 • Part amended by FASB 46 • Parts superceded by FASB 40, 41, & 69, and entire statement superceded by FASB 89 	October 1980	FY 1981
40	Financial Reporting and Changing Prices: Specialized Assets – Timberlands and Growing Timber – a supplement to FASB Statement No. 33	<ul style="list-style-type: none"> • Supercedes parts of FASB 33 & 39 • Part amended by FASB 46 • Parts superceded by FASB 41 & 69, and entire statement superceded by FASB 89 	November 1980	FY 1981
41	Financial Reporting and Changing Prices: Specialized Assets – Income-Producing Real Estate – a supplement to FASB Statement No. 33	<ul style="list-style-type: none"> • Supercedes parts of FASB 33, 39 & 40 • Part amended by FASB 46 • Part superceded by FASB 69, and entire statement superceded by FASB 89 	November 1980	FY 1981

GAAP MASTER LIST

<u>LEVEL I:</u> FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS (FASB) – ISSUED PRIOR TO 11/30/89 <i>continued::</i>		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
42	Determining Materiality for Capitalization of Interest Cost – an amendment of FASB Statement No. 34	Clarifies when interest must be interest capitalized and that FASB 34 does not establish materiality levels. <ul style="list-style-type: none"> • Amends parts of FASB 34 	November 1980	FY 1981
43	Accounting for Compensated Absences	Requires accrual of employees' leave when certain conditions are met. <ul style="list-style-type: none"> • Parts amended by FASB 112 & 123 • Parts superceded by FASB 71 & 112 	November 1980	FY 1982
44	Accounting for Intangible Assets of Motor Carriers – an amendment of Chapter 5 of ARB No. 43 and an Interpretation of APB Opinions 17 and 30	Establishes guidelines regarding the appropriate accounting for various motor carrier activities. <ul style="list-style-type: none"> • Amend part of ARB 43 • Parts amended by FASB 96 & 109 	December 1980	FY 1981
45	Accounting for Franchise Fee Revenue	Establishes accounting and reporting requirements for franchise fee revenue using AICPA guidance. <ul style="list-style-type: none"> • Amends part of FASB 32 	March 1981	FY 1982
46	Financial Reporting and Changing Prices: Motion Picture Films	<ul style="list-style-type: none"> • Amends parts of FASB 33, 39, 40 & 41 • Part superceded by FASB 69, and entire statement superceded by FASB 89 	March 1981	FY 1981
47	Disclosure of Long-Term Obligations	Requires disclosure of commitments under unconditional purchase obligations. <ul style="list-style-type: none"> • Part supercede by FASB 129 	March 1981	FY 1981
48	Revenue Recognition When Right of Return Exists	Establishes how sales should be reported when the buyer has the right to return the item. <ul style="list-style-type: none"> • Amends part of FASB 32 	June 1981	FY 1982
49	Accounting for Product Financing Arrangements	Establishes criteria to determine when an arrangement to sell inventory qualifies as an in-substance financing arrangement. <ul style="list-style-type: none"> • Amends part of FASB 32 • Part superceded by FASB 71 	June 1981	FY 1981

GAAP MASTER LIST

<u>LEVEL I:</u> FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS (FASB) – ISSUED PRIOR TO 11/30/89 <i>continued:</i>		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
50	Financial Reporting in the Record and Music Industry	Uses AICPA guidance to establish accounting and reporting standards for licensors and licensees in the record and music industry. • Amends part of FASB 32	November 1981	FY 1983
51	Financial Reporting by Cable Television Companies	Uses AICPA guidance to establish accounting and reporting standards for costs and revenue associated with construction and operation of cable television systems. • Amends part of FASB 32 • Parts amended by FASB 121 & 131 • Part superseded by FASB 71	November 1981	FY 1983
52	Foreign Currency Transactions APPLICABLE TO NONEXPENDABLE TRUST FUNDS – NOT LIMITED TO PROPRIETARY ACTIVITIES	Replaces FASB 8 and establishes standards that should provide information that is generally compatible with economic effects and allows financial statement reporting in the entity's functional currency. • Amends parts of ARB 43 and APB 22 • Supersedes parts of FASB 1, 8 & 20, FIN 15 & 17, ARB 43, and APB 6. • Parts amended by FASB 94, 96, 109 & 130.	December 1981	FY 1984
53	Financial Reporting by Producers and Distributors of Motion Picture Films	Uses AICPA guidance to establish accounting and reporting standards for producers and distributors of motion pictures. • Amends part of FASB 32	December 1981	FY 1983
54	Financial Reporting and Changing Prices: Investment Companies – an amendment of FASB Statement No. 33	• Amends part of FASB 33 • Superseded by FASB 89	January 1982	FY 1980

GAAP MASTER LIST

<u>LEVEL I:</u> FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS (FASB) – ISSUED PRIOR TO 11/30/89 <i>continued:</i>		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
55	Determining whether a Convertible Security is a Common Stock Equivalent – an amendment of APB Opinion No. 15	<ul style="list-style-type: none"> • Amends part of APB 15 • Superceded by FASB 111 	February 1982	FY 1982
56	Designation of AICPA Guide and Statement of Position (SOP) 81-1 on Contractor Accounting and SOP 81-2 concerning Hospital Related Organizations as Preferable for Purposes of Applying APB Opinion 20 – an amendment of FASB Statement No. 32	<ul style="list-style-type: none"> • Amends part of FASB 32 • Superceded by FASB 111 	February 1982	FY 1983
57	Related Party Disclosures	Establishes requirements for related party disclosures. <ul style="list-style-type: none"> • Parts amended by FASB 95, 96 & 109 	March 1982	FY 1982
58	Capitalization of Interest Cost in Financial Statements That Include Investments Accounted for by the Equity Method – an amendment of FASB Statement No. 34	Establishes accounting and reporting requirements for capitalizing interest in a consolidated business enterprise. <ul style="list-style-type: none"> • Amends parts of FASB 34, ARP 18 & 51, and APB 20 	April 1982	FY 1983
59	Deferral of the Effective Date of Certain Accounting Requirements for Pension Plans of State and Local Governmental Units – an amendment of FASB Statement No. 35	<ul style="list-style-type: none"> • Amends part FASB 35 • Superceded by FASB 75 	April 1982	FY 1982
60	Accounting and Reporting by Insurance Enterprises	Uses AICPA guidance to establish accounting and reporting standards for certain insurance companies. <ul style="list-style-type: none"> • Amends parts of FASB 5 & 32, FIN 15 & 22, and APB 11, 23 & 30. • Parts amended by FASB 97, 109, 114, 115, 120, 121 & 124 • Parts superceded by FASB 91, 96, 97, 109, 113, 115, 120 & 124 	June 1982	FY 1984

GAAP MASTER LIST

<u>LEVEL I:</u> FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS (FASB) – ISSUED PRIOR TO 11/30/89 <i>continued:</i>		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
61	Accounting for Title Plant	Uses AICPA guidance to establish accounting and reporting standards for title insurance companies. <ul style="list-style-type: none"> • Part amended by FASB 121 	June 1982	FY 1984
62	Capitalization of Interest Cost in Situations Involving Certain Tax-Exempt Borrowings and Certain Gifts and Grants – an amendment of FASB Statement No. 34	Establishes accounting and reporting requirements for capitalization of interest costs in certain situations. <ul style="list-style-type: none"> • Amends part of FASB 34 • Supersedes FTB 81-5 	June 1982	FY 1983
63	Financial Reporting by Broadcasters	Uses AICPA guidance to establish accounting and reporting standards for broadcasters. <ul style="list-style-type: none"> • Amends part of FASB 32 	June 1982	FY 1984
64	Extinguishments of Debt Made to Satisfy Sinking-Fund Requirements – an amendment of FASB Statement No. 4	Establishes the appropriate accounting and reporting for debt extinguishments related to sinking fund requirements. <ul style="list-style-type: none"> • Amends part of FASB 4 	September 1982	FY 1983
65	Accounting for Certain Mortgage Banking Activities	Uses AICPA guidance to establish accounting and reporting standards for certain mortgage banking activities. <ul style="list-style-type: none"> • Amends part of FASB 32 • Parts amended by FASB 91, 115, 122, 124, 125, & 152 • Parts superseded by FASB 91, 122 & 125 	September 1982	FY 1983
66	Accounting for Sales and Real Estate	Uses AICPA guidance to establish accounting and reporting standards for recognizing profits or losses on real estate sales. <ul style="list-style-type: none"> • Amends parts of FASB 26, 28 & 32 • Parts amended by FASB 98 & 152 • Parts superseded by FASB 98 & 121 	October 1982	FY 1983

GAAP MASTER LIST

<u>LEVEL I:</u> FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS (FASB) – ISSUED PRIOR TO 11/30/89 <i>continued:</i>		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
67	Accounting for Costs and Initial Rental Operations of Real Estate Projects	Uses AICPA guidance to establish accounting and reporting standards related to the costs of real estate projects. <ul style="list-style-type: none"> • Amends part of FASB 32 • Parts amended by FASB 111 & 121 • Parts superseded by FASB 121 	October 1982	FY 1984
68	Research and Development Arrangements	Provides guidance on how to account for obligations under a research and development funding arrangement	October 1982	FY 1983
69	Disclosure about Oil and Gas Producing Activities – an amendment of FASB Statements 19, 25, 33, and 39	Establishes a comprehensive set of accounting and reporting standards for all oil and gas producing activities. <ul style="list-style-type: none"> • Supersedes parts of FASB 19, 33, 39, 40, 41 & 46 • Parts amended by FASB 95, 96, 109 & 131 • Parts superseded by FASB 89 & 131 	November 1982	FY 1984
70	Financial Reporting and Changing Prices: Foreign Currency Translation – an amendment of FASB Statement No. 33	<ul style="list-style-type: none"> • Amends part of FASB 33 • Supersedes part of FASB 33 • Part amended by FASB 82 • Superseded by FASB 89 	December 1982	FY 1983
71	Accounting for the Effects of Certain Types of Regulation	Provides guidance in preparing general-purpose financial statements for public utilities and other similar regulated operations. <ul style="list-style-type: none"> • Amends parts of ARB 51, APB 11, 20, 26 & 29, and FASB 7 • Supersedes parts of ARB 44, APB 1, 2, 6, 16, 17, 23 & 24, FASB 2, 4, 5, 13, 15, 16, 19, 22, 34, 43, 49 & 51, and FIN 18, 22 & 25 • Parts amended by FASB 90, 92, 96, 109 & 121 	December 1982	FY 1985

GAAP MASTER LIST

<u>LEVEL I:</u> FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS (FASB) – ISSUED PRIOR TO 11/30/89 <i>continued:</i>		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
72	Accounting for Certain Acquisitions of Banking or Thrift Institutions – an amendment of APB Opinion No. 17, an Interpretation of APB Opinions 16 and 17, and an amendment of FASB Interpretation No. 9	Establishes procedures regarding the appropriate amortization of goodwill. <ul style="list-style-type: none"> • Amends part of APB 17 and FIN 9 	February 1983	FY 1983
73	Reporting a Change in Accounting for Railroad Track Structures – an amendment of APB Opinion No. 20	Provides guidance regarding the appropriate reporting for depreciation and railroad track structures. <ul style="list-style-type: none"> • Amends part of APB 20 	August 1983	FY 1984
74	Accounting for Special Termination Benefits Paid to Employees STILL APPLICABLE TO ALL GOVERNMENTAL FUNDS – NOT LIMITED TO PROPRIETARY ACTIVITIES (INCORPORATED INTO NCGAS 1); AMENDED BY GASBS 27	<ul style="list-style-type: none"> • Amends part of APB 8 • Superceded by FASB 88 	August 1983	FY 1984
75	Deferral of the Effective date of Certain Accounting Requirements for Pension Plans of State and Local Governmental Units – an amendment of FASB Statement No. 35	Defers indefinitely FASB 35's applicability to state and local governments. <ul style="list-style-type: none"> • Amends part of FASB 35 • Supercedes FASB 59 	November 1983	FY 1982
76	Extinguishment of Debt – an amendment of APB Opinion No. 26	<ul style="list-style-type: none"> • Amends parts of APB 26 and FASB 22 & 32 • Supercedes part of APB 26 • Part amended by FASB 111 • Superceded by FASB 125 	November 1983	FY 1984

GAAP MASTER LIST

<u>LEVEL I:</u> FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS (FASB) – ISSUED PRIOR TO 11/30/89 <i>continued:</i>		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
77	Reporting by Transferors for Transfers of Receivables with Recourse	<ul style="list-style-type: none"> • Amends parts of FASB 13 & 32 • Part amended by FASB 105 • Superseded by FASB 125 	November 1983	FY 1984
78	Classification of Obligations That Are Callable by the Creditor – an amendment of ARB No. 43, Chapter 3A	Addresses the proper classifications for obligations that are maturing within one year of the balance sheet date. <ul style="list-style-type: none"> • Amends part of ARB 43 	December 1983	FY 1985
79	Elimination of Certain Disclosures for Business Combinations by Nonpublic Enterprises – an amendment of APB Opinion No. 16	Eliminates the requirement for nonpublic enterprises to disclose proforma information. <ul style="list-style-type: none"> • Amends part of APB 16 	February 1984	FY 1985
80	Accounting for Futures Contracts APPLICABLE TO NONEXPENDABLE TRUST FUNDS – NOT LIMITED TO PROPRIETARY ACTIVITIES	Establishes for accounting exchanges-traded futures (other than foreign exchange currencies). <ul style="list-style-type: none"> • Supersedes FTB 81-1 • Parts amended by FASB 115 & 130 	August 1984	FY 1985
81	Disclosure of Postretirement Health Care and Life Insurance Benefits	<ul style="list-style-type: none"> • Superseded by FASB 106 	November 1984	FY 1985
82	Financial Reporting and Changing Prices: Elimination of Certain Disclosures – an amendment of FASB Statement No. 33	<ul style="list-style-type: none"> • Amends parts FASB 33 & 70 • Supersedes parts of FASB 33 • Superseded by FASB 89 	November 1984	FY 1985
83	Designation of AICPA Guides and Statement of Position on Accounting by Brokers and Dealers in Securities, by Employee Benefit Plans, and by Banks as Preferable for Purposes of Applying APB Opinion 20 – an amendment of FASB Statement No. 32 and APB Opinion No. 30 and a rescission of FASB Interpretation No. 10	<ul style="list-style-type: none"> • Amends parts of APB 30 and FASB 32 • Supersedes FIN 10 • Superseded by FASB 111 	March 1985	FY 1985

GAAP MASTER LIST

<u>LEVEL I:</u> FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS (FASB) – ISSUED PRIOR TO 11/30/89 <i>continued:</i>		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
84	Induced Conversions of Convertible Debt – an amendment of APB Opinion No. 26	Specifies the method of accounting when converting debt to equity securities. <ul style="list-style-type: none"> • Amends part of APB 26 	March 1985	FY 1985
85	Yield Test for Determining Whether a Convertible Security is a Common Stock Equivalent – an amendment of APB Opinion No. 15	<ul style="list-style-type: none"> • Amends part of APB 15 • Supersedes parts of APB 15 • Superseded by FASB 128 	March 1985	FY 1985
86	Accounting for the Costs of Computer Software to be Sold, Leased, or Otherwise Marketed	Establishes accounting standards related to the costs of computer software to be sold, leases, or otherwise marketed. <ul style="list-style-type: none"> • Amends parts of FASB 2 and FIN 6 • Supersedes parts of FIN6 and FTB 79-2 	August 1985	FY 1987
87	Employers' Accounting for Pensions	<ul style="list-style-type: none"> • NOT APPLICABLE TO GOVERNMENTAL ENTITIES PURSUANT TO GASBS 4 	December 1985	N/A
88	Employers' Accounting for Settlements and Curtailments of Defined Benefit Pension Plans for Termination Benefits	<ul style="list-style-type: none"> • APPLICABLE TO THE PRIVATE SECTOR ONLY. SUPERCEDES FASB 74 WHICH, AS AMENDED BY GASB 27, IS STILL APPLICABLE TO GOVERNMENTAL UNITS. • Amended by FASB 132 	December 1985	N/A
89	Financial Reporting and Changing Prices	Makes the supplementary disclosure of current cost/constant purchasing power information voluntary. <ul style="list-style-type: none"> • Amends parts of FTB 79-8 • Supersedes FASB 33, 39, 40, 41, 46, 54, 70, 82 & parts of 69. Also supercedes parts of FTB 79-8 & all of FTB 81-4. • Parts amended by FASB 96 & 109 	December 1986	FY 1987

GAAP MASTER LIST

<u>LEVEL I:</u> FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS (FASB) – ISSUED PRIOR TO 11/30/89 <i>continued:</i>		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
90	Regulated Enterprises – Accounting for Abandonments and Disallowances of Plant Costs – and amendment of FASB No. 71	Modifies the required accounting and reporting requirements for changes in the electric utility industry. <ul style="list-style-type: none"> • Amends part of FASB 71 • Supersedes part of FASB 71 • Parts amended by FASB 96 & 109 • Parts superseded by FASB 92 and FTB 87-2 	December 1986	FY 1989
91	Accounting for Nonrefundable Fees and Costs Associated with Originating or Acquiring Loans and Initial Direct Costs of Leases – an amendment of FASB Statements. No. 13, 60, and 65 and a rescission of FASB Statement No. 17	Establishes accounting standards for nonrefundable fees and costs associated with lending, committing to lend, or purchasing a loan or group of loans. <ul style="list-style-type: none"> • Amends parts of FASB 13 & 65 • Supersedes parts of FASB 13, 17, 60 & 65 • Parts amended by FASB 114, 115 & 124 • Parts superseded by FASB 98 	December 1986	FY 1989
92	Regulated Enterprises – Accounting for Phase-in Plans – an amendment of FASB Statement No. 71	Establishes accounting and reporting standards for phase-in plans of utility companies. <ul style="list-style-type: none"> • Amends part of FASB 71 • Supersedes parts of FASB 71 & 90 	August 1987	FY 1989
93	Recognition of Depreciation by Not-for-Profit Organizations	Establishes accounting and reporting standards related to depreciation in the general-purpose financial statements. <ul style="list-style-type: none"> • Part amended by FASB 99 	August 1987	FY 1991 per FASB 99
94	Consolidation of all Majority-owned Subsidiaries – an amendment of ARB No. 51 with related amendments of APB Opinion No. 18 and ARB No. 43, Chapter 12	Establishes accounting and reporting standards for majority-owned subsidiaries. <ul style="list-style-type: none"> • Amends part of APB 18 and FASB 52 • Supersedes parts of ARB 43 & 51 and APB 18 • Part superseded by FASB 131 	October 1987	FY 1989

GAAP MASTER LIST

<u>LEVEL I:</u> FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS (FASB) – ISSUED PRIOR TO 11/30/89 <i>continued:</i>		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
95	Statement of Cash Flows	<ul style="list-style-type: none"> • CONFLICTS WITH GASBS 9 – THEREFORE, THIS IS NOT APPLICABLE TO GOVERNMENTAL ENTITIES 	November 1987	N/A
96	Accounting for Income Taxes	<ul style="list-style-type: none"> • Amends parts of ARB 43; APB 16, 17, 21, 23, 25, 28, 29 & 30; AIN-APB 18& 25; FASB 12, 13, 16, 19, 38, 44, 52, 57, 69, 71, 87, 89 & 90; FIN 18, 30 & 31; FTB 79-9, 79-16, 82-1 & 87-2 • Supersedes parts of ARB 43, 44 & 51; APB 1, 11, 16, 23 & 24; AIN-APB 4, 11, 15 & 23; FASB 16, 31, 37, 60 & 71; FIN 18, 22, 25, 29 & 32; FTB 81-2, 82-1, 83-1, 84-2, 84-3, 86-1 & 87-2 • Parts amended by FASB 100, 103 & 108 • Superseded by FASB 109 	December 1987	FY 1990
97	Accounting and Reporting by Insurance Enterprises for Certain Long-Duration Contracts and for Realized Gains and Losses from the Sale of Investments	Establishes accounting standards for certain long-term contracts issued by insurance companies. <ul style="list-style-type: none"> • Amends parts of FASB 60 • Supersedes parts of APB 30 and FASB 60 • Parts amended by FASB 115 & 120 • Part amended by FASB 113 	December 1987	FY 1990
98	Accounting for Leases: Sale-Leaseback Transactions Involving Real Estate, Sales-Type Leases of Real Estate, Definition of the Lease Term, and Initial Direct Costs of Direct Financing Leases – an amendment of FASB Statements No. 13, 66, and 91 and a rescission of FASB Statement No. 26 and Technical Bulletin No. 79-11	Establishes accounting standards for sellers and lessees in sale-leaseback transactions involving real estate. <ul style="list-style-type: none"> • Amends parts of FASB 13 & 66 • Supersedes parts of FASB 13, 26, 29, 66 & 91 and FTB 79-11 	May 1988	FY 1989

GAAP MASTER LIST

<u>LEVEL I:</u> FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS (FASB) – ISSUED PRIOR TO 11/30/89 <i>continued:</i>		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
99	Deferral of the Effective Date of Recognition of Depreciation by Not-for-Profit Organization – an amendment of FASB Statement No. 93	Defers the effective due date of FASB 93 to fiscal years beginning on or after January 1, 1990. • Amends part of FASB 93	September 1988	FY 1989
100	Accounting for Income Taxes – Deferral of the Effective Date of FASB No. 96 – an amendment of FASB Statement No. 96	• Amends part of FASB 96 • Superseded by FASB 103, 108 & 109	December 1988	FY 1989
101	Regulated Enterprises – Accounting for the Discontinuation of FASB Statement No. 71	Specifies how an enterprise should report the cessation of activity governed by FASB 71. • Amends part of APB 30 • Parts amended by FASB 109 & 121	December 1988	FY 1989
102	Statement of Cash Flows – Exemption of Certain Enterprises and Classification of Cash Flows from Certain Securities Acquired for Resale – an amendment of FASB Statement No. 95	Exempts Defined Benefit Plans covered FASB 35 and certain other plans from providing a statement of cash flows. • Amends part of FASB 95 • Part amended by FASB 115	February 1989	FY 1989
FINANCIAL ACCOUNTING STANDARDS BOARD INTERPRETATIONS (FIN) – ISSUED PRIOR TO 11/30/89:		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
1	Accounting Changes Related to the Cost of Inventory – an interpretation of APB No. 20	Further defines the criteria that constitute changes in inventory.	June 1974	FY 1975
2	Imputing Interest on Debt Arrangements Made under the Federal Bankruptcy Act – an interpretation of APB No. 21	• Superseded by FASB 15	June 1974	FY 1975

GAAP MASTER LIST

<u>LEVEL I:</u> FINANCIAL ACCOUNTING STANDARDS BOARD INTERPRETATIONS (FIN) – ISSUED PRIOR TO 11/30/89 <i>continued:</i>		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
3	Accounting for the Cost of Pension Plans Subject to the Employee Retirement Income Security Act of 1974	<ul style="list-style-type: none"> • Superseded by FASB 87 	December 1974	FY 1975
4	Applicability of FASB Statement No. 2 to Business Combinations Accounted for by the Purchase Method – an interpretation of FASB No. 2	Further defines research and development costs and clarifies how to assign costs to both tangible and intangible assets.	February 1975	FY 1975
5	Applicability of FASB Statement No. 2 to Development Stage Enterprises – an interpretation of FASB No. 2	<ul style="list-style-type: none"> • Superseded by FASB 7 	February 1975	FY 1976
6	Applicability of FASB Statement No. 2 to Computer Software – an interpretation of FASB No. 2	Defines research and development activity as it relates to computer software. <ul style="list-style-type: none"> • Parts amended by FASB 86 • Parts superseded by FASB 86 	February 1975	FY 1976
7	Applying FASB Statement No. 7 in Financial Statements of Established Operating Enterprises – an interpretation of FASB No. 7	Addresses questions posed to the FASB regarding when changes in accounting principles must be incorporated into the consolidated financial statements.	October 1975	FY 1977
8	Classification of Short-Term Obligation Repaid Prior to Being Replaced by a Long-Term Security – an interpretation of FASB No. 6	Discusses the appropriate classification for securities sold after the balance sheet date but prior to issuance.	January 1976	FY 1976
9	Applying APB Opinions No. 16 and 17 When a Savings and Loan Association or a Similar Institution is Acquired in a Business Combination Accounted for by the Purchase Method	Addresses the proper accounting and reporting of business combinations and intangible assets when savings and loans are acquired. <ul style="list-style-type: none"> • Parts amended by FASB 72 	February 1976	FY 1976
10	Application of FASB No. 12 to Personal Financial Statements – an interpretation of FASB No. 12	<ul style="list-style-type: none"> • Superseded by FASB 83 	September 1976	FY 1977
11	Changes in Market Value after the Balance Sheet Date – an interpretation of FASB No. 12	<ul style="list-style-type: none"> • Superseded by FASB 115 	September 1976	FY 1977

GAAP MASTER LIST

<u>LEVEL I:</u> FINANCIAL ACCOUNTING STANDARDS BOARD INTERPRETATIONS (FIN) – ISSUED PRIOR TO 11/30/89 <i>continued:</i>		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
12	Accounting for Previously Establishes Allowance Accounts – an interpretation of FASB No. 12	<ul style="list-style-type: none"> • Superceded by FASB 115 	September 1976	FY 1977
13	Consolidation of a Parent and Its Subsidiaries Having Different Balance Sheet Dates	<ul style="list-style-type: none"> • Superceded by FASB 115 	September 1976	FY 1977
14	Reasonable Estimation of the Amount of a Loss – an interpretation of FASB No. 5	Clarifies the criteria to be used for the accrual of an estimated loss from a loss contingency.	September 1976	FY 1977
15	Translation of Unamortized Policy Acquisition Costs by a Stock Life Insurance Company – an interpretation of FASB No. 8	<ul style="list-style-type: none"> • Parts amended by FASB 60 • Superceded by FASB 52 	September 1976	FY 1977
16	Clarification of Definitions and Accounting for Marketable Equity Securities That Become Nonmarketable – an interpretation of FASB No. 12	<ul style="list-style-type: none"> • Superceded by FASB 115 	February 1977	FY 1977
17	Applying the Lower of Cost or Market Rule in Translated Financial Statements – an interpretation of FASB No. 8	<ul style="list-style-type: none"> • Superceded by FASB 52 	February 1977	FY 1977
18	Accounting for Income Taxes in Interim Periods – an interpretation of APB No. 28	Discusses the computation of income taxes in interim periods in greater detail. <ul style="list-style-type: none"> • Parts amended by FASB 96 & 109 • Parts superceded by FASB 71, , 96, 109 & 111 	March 1977	FY 1978
19	Lessee Guarantee of the Residual Value of Leased Property – an interpretation of FASB No. 13	Provides guidance regarding whether particular situations constitute guarantees of the residual value.	October 1977	FY 1978

GAAP MASTER LIST

<u>LEVEL I:</u> FINANCIAL ACCOUNTING STANDARDS BOARD INTERPRETATIONS (FIN) – ISSUED PRIOR TO 11/30/89 <i>continued:</i>		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
20	Reporting Accounting Changes under AICPA Statements of Position	Clarifies that enterprises making a change in accounting principles should conform to AICPA SOP recommendations. • Part amended by FASB 111	November 1977	FY 1978
21	Accounting for Leases in a Business Combination – an interpretation of FASB No. 13	Clarifies the situations when FASB 13 applicable.	April 1978	FY 1978
22	Applicability of Indefinite Reversal Criteria to Timing Differences – an interpretation of APB No. 11 and 23	• Parts amended by FASB 60 • Part superceded by FASB 71, and entire interpretation superceded by FASB 96 & 109	April 1978	FY 1979
23	Leases of Certain Property Owned by a Governmental Unit or Authority – an interpretation of FASB No. 13	Clarifies that certain leases of governmental entities shall be classified as operating leases.	August 1978	FY 1979
24	Leases Involving Only Part of a Building – an interpretation of FASB Statement No. 13	Recognizes that estimates of the property's fair value might be more objectively determined.	September 1978	FY 1979
25	Accounting for an Unused Investment Tax Credit – an interpretation of APB No. 2, 4, 11, and 16	• Parts superceded by FIN 32 and FASB 71, and entire interpretation superceded by FASB 96 & 109	September 1978	FY 1979
26	Accounting for the Purchase of a Leased Asset by the Lessee during the Term of the Lease – an interpretation of FASB No. 13	Clarifies the proper accounting and reporting for a capital lease terminated due to the purchase of the leased asset.	September 1978	FY 1979
27	Accounting for a Loss on a Sublease – an interpretation of FASB No. 13 and APB No. 30	Clarifies that losses by original lessee who disposes of the asset are not prohibited.	November 1978	FY 1979
28	Accounting for Stock Appreciation Rights and Other Variable Stock Option or Award Plans – an interpretation of APB No. 15 and 25	Clarifies the proper accounting and reporting for compensation related to stock rights or options. • Parts amended by FASB 123 and FIN 31 • Part superceded by FASB 128	December 1978	FY 1980
29	Reporting Tax Benefits Realized on Disposition of Investments in Certain Subsidiaries and Other Investees – an interpretation of APB No. 23 and 24	• Superceded by FASB 96 & 109	February 1979	FY 1979

GAAP MASTER LIST

<u>LEVEL I:</u> FINANCIAL ACCOUNTING STANDARDS BOARD INTERPRETATIONS (FIN) – ISSUED PRIOR TO 11/30/89 <i>continued:</i>		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
30	Accounting for Involuntary Conversions of Nonmonetary Assets to Monetary Assets – an interpretation of APB No. 29	Clarifies the accounting for these transactions (e.g., property or equipment to insurance proceeds). • Part amended by FASB 96 & 109	September 1979	FY 1981
31	Treatment of Stock Compensation Plans in EPS Computations – an interpretation of APB No. 15 and a modification of FASB Interpretation No. 28	• Amends parts of FIN 28 and AIN-APB 15 • Parts amended by FASB 96, 109 & 123 • Superseded by FASB 128	February 1980	FY 1981
32	Application of Percentage Limitations in Recognizing Investment Tax Credit – an interpretation of APB No. 2, 4, and 11	• Supersedes part of FIN 25 • Superseded by FASB 96 & 109	March 1980	FY 1981
33	Applying FASB No. 34 to Oil and Gas Producing Operations Accounted for by the Full Cost Method – an interpretation of FASB No. 34	Clarifies which assets held by oil and gas producing companies qualify for interest capitalization.	August 1980	FY 1981
34	Disclosure of Indirect Guarantees of Indebtedness of Others – an interpretation of FASB No. 5	Clarifies that these disclosures are also required of indirect guarantees.	March 1981	FY 1981
35	Criteria for Applying the Equity Method of Accounting for Investments in Common Stock – an interpretation of APB No. 18	Clarifies the criteria for applying the equity method of accounting for investments less than 50%.	May 1981	FY 1982
36	Accounting for Exploratory Wells in Progress at the End of a Period – an interpretation of FASB No. 19	Requires that exploratory costs when wells are not located by charged to expense.	October 1981	FY 1983
37	Accounting for Translation Adjustments upon Sale of Part of an Investment in a Foreign Entity – an interpretation of FASB No. 52	Clarifies how companies selling ownership interest in foreign entities must report those transactions.	July 1983	FY 1984
38	Determining the Measurement Date for Stock Option, Purchase, and Award Plans Involving Junior Stock – an interpretation of APB No. 25	Specifies the measurement date for employee benefits related to stock. • Part amended by FASB 123 • Part superseded by FASB 128	August 1984	FY 1984

GAAP MASTER LIST

<u>LEVEL I:</u> ACCOUNTING PRINCIPLES BOARD OPINIONS (APB) – ISSUED PRIOR TO 11/30/89:		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
1	New Depreciation Guidelines and Rules	<ul style="list-style-type: none"> • Parts amended by APB 11 • Part superceded by FASB 71, and entire APB superceded by FASB 96 & 109 	November 1962	FY 1963
2	Accounting for the “Investment Credit”	<p>Discusses the Revenue Act of 1962 and provides accounting standards for the “investment credit.”</p> <ul style="list-style-type: none"> • Parts amended by APB 4 • Parts superceded by FASB 71 & 109 	December 1962	FY 1963
3	The Statement of Source and Application of Funds	<ul style="list-style-type: none"> • Superceded by APB 19 	October 1963	FY 1964
4	Accounting for the “Investment Credit”	<p>Clarifies whether the “investment credit” should be considered as part of net income.</p> <ul style="list-style-type: none"> • Amends part of APB 2 	March 1964	FY 1964
5	Reporting of Leases in Financial Statements of Lessee	<ul style="list-style-type: none"> • Supercedes part of ARB 43 • Parts amended by APB 11 & 31 • Parts superceded by APB 31, and entire APB superceded by FASB 13 	September 1964	FY 1965
6	Status of Accounting Research Bulletins	<p>Reviewed the ARB and incorporated needed revisions.</p> <ul style="list-style-type: none"> • Amends parts of ARB 43 & 48 • Supercedes parts of ARB 43 & 44 • Parts superceded by APB 11, 16, 17 & 26 and FASB 8, 52, 71, 109 & 111 	October 1965	FY 1967
7	Accounting for Leases in Financial Statements of Lessors	<ul style="list-style-type: none"> • Part amended by APB 27 • Part superceded by APB 27, and entire APB superceded by FASB 13 	May 1966	FY 1968
8	Accounting for the Cost of Pension Plans	<ul style="list-style-type: none"> • Supercedes part of ARB 43 and all of ARB 47 • Part amended by FASB 74 • Part superceded by FASB 36, and entire APB superceded by FASB 87 	November 1966	FY 1968

GAAP MASTER LIST

<u>LEVEL I:</u> ACCOUNTING PRINCIPLES BOARD OPINIONS (APB) – ISSUED PRIOR TO 11/30/89 <i>continued:</i>		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
9	Reporting the Results of Operations	<p>Discusses the reporting requirements of 1) net income and extraordinary items and 2) computation of earnings per share.</p> <ul style="list-style-type: none"> • Amends parts of ARB 43 • Supersedes parts of ARB 43 and all of ARB 49 • Parts amended by APB 13, 20 & 30 and FASB 16 & 111 • Parts superseded by APB 15, 20 & 30 and FASB 16 	November 1966	FY 1968
10	Omnibus Opinion – 1966	<p>Provides authoritative guidance on consolidated financial statements, tax allocation accounts, taxes payable, and activities related to stocks.</p> <ul style="list-style-type: none"> • Amends parts of ARB 48 & 51 • Supersedes part of ARB 43 • Parts amended by APB 12 and FASB 111 • Parts superseded by APB 14, 16 & 18 and FASB 129 	December 1966	FY 1968
11	Accounting for Income Taxes	<ul style="list-style-type: none"> • Amends parts of ARB 43 & 51 and APB 1 & 5 • Supersedes parts of ARB 43 & 44 and APB 6 • Parts amended by APB 16 & 28 and FASB 37, 60 & 71 • Parts superseded by FASB 9, and entire APB superseded by FASB 96 & 109 	December 1967	FY 1969

GAAP MASTER LIST

<u>LEVEL I:</u> ACCOUNTING PRINCIPLES BOARD OPINIONS (APB) – ISSUED PRIOR TO 11/30/89 <i>continued:</i>		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
12	Omnibus Opinion – 1967	Provides authoritative guidance on allowances, depreciation, deferred compensation, capital changes and debt. <ul style="list-style-type: none"> • Amends part of APB 10 • Parts amended by FASB 87 & 106 • Parts superceded by APB 14 and FASB 106 & 111 	December 1967	FY 1969
13	Amending Paragraph 6 of APB No. 9, Application to Commercial Banks	Extends the scope of APB 9 to include commercial banks. <ul style="list-style-type: none"> • Amends part of APB 9 	March 1969	FY 1970
14	Accounting for Convertible Debt and Debt Issued with Stock Purchase Warrants	Provides authoritative guidance related to accounting and reporting for convertible debt. <ul style="list-style-type: none"> • Superceded parts of APB 10 & 12 	March 1969	FY 1968
15	Earnings per Share	<ul style="list-style-type: none"> • Supercedes part s of APB 9 • Parts amended by APB 20 & 30 and FASB 21, 55, 85 & 111 • Parts superceded by FASB 85, and entire APB supercede by FASB 128 	May 1969	FY 1970
16	Business Combinations	Provides guidance regarding the appropriate accounting and reporting of business combinations. <ul style="list-style-type: none"> • Amends part of APB 11 • Supercedes parts of ARB 43 & 51 and all of ARB 48. Supercedes parts of APB 6 & 10 • Parts amended by FASB 10, 38, 79, 87, 96, 106 & 109 • Parts superceded by FASB 71, 87, 96, 109 & 121 • Superceded by FASB 141 	August 1970	FY 1972

GAAP MASTER LIST

<u>LEVEL I:</u> ACCOUNTING PRINCIPLES BOARD OPINIONS (APB) – ISSUED PRIOR TO 11/30/89 <i>continued:</i>		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
17	Intangible Assets	Provides accounting guidance for reporting goodwill and other intangible assets. <ul style="list-style-type: none"> • Supersedes parts of ARB 43 and APB 6 • Parts amended by APB 30 and FASB 2, 72, 96, 109 & 121 • Part superseded by FASB 71 • Superseded by FASB 142 	August 1970	FY 1971
18	The Equity Method of Accounting for Investments in Common Stock	Provides guidance for determining when the equity method should be applied to common stock. <ul style="list-style-type: none"> • Amends parts of ARB 51 • Supersedes parts of APB 10 • Parts amended by APB 30 and FASB 58, 94, 115, 121 & 128 • Parts superseded by APB 23 and FASB 13, 94 & 128 	March 1971	FY 1973
19	Reporting Changes in Financial Position	<ul style="list-style-type: none"> • Supersedes APB 3 • Part amended by APB 30 • Superseded by FASB 95 	March 1971	FY 1972
20	Accounting Changes	Defines various types of accounting changes and establishes guidelines for determining the appropriate reporting of each type. <ul style="list-style-type: none"> • Amends parts of ARB 43 & 44 and APB 9 & 15 • Supersedes part of APB 9 • Parts amended by FASB 58, 71, 73, 95, 111 & 128 • Parts superseded by FASB 16, 32 & 111 	July 1971	FY 1973

GAAP MASTER LIST

<u>LEVEL I:</u> ACCOUNTING PRINCIPLES BOARD OPINIONS (APB) – ISSUED PRIOR TO 11/30/89 <i>continued:</i>		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
21	Interest on Receivables and Payables	Clarifies when interest should be applied to receivables and payables. <ul style="list-style-type: none"> • Amends part of ARB 43 • Parts amended by FASB 34, 96 & 109 	August 1971	FY 1972
22	Disclosure of Accounting Principles	Provides guidance related to the disclosure of accounting principles in the financial statements. <ul style="list-style-type: none"> • Parts amended by FASB 2, 8, 52, 95 & 111 	April 1972	FY 1973
23	Accounting for Income Taxes – Special Areas	Establishes accounting and reporting guidelines for subsidiaries, intangible development costs, and various reserves / surpluses. <ul style="list-style-type: none"> • Supersedes parts of ARB 51 and APB 11 & 18 • Parts amended by FASB 9, 96 & 109 • Parts superseded by FASB 60, 71, 96 & 109 	April 1972	FY 1973
24	Accounting for Income Taxes – Investments in Common Stock Accounted for by the Equity Method	<ul style="list-style-type: none"> • Part superseded by FASB 71, and entire APB superseded by FASB 96 & 109 	April 1972	FY 1973
25	Accounting for Stock Issued to Employee	Establishes accounting and reporting guidelines for stock provided as compensation to employees. <ul style="list-style-type: none"> • Amends part of ARB 43 • Supersedes part of AIN-ARB 43 • Parts amended by FASB 96, 109 & 123 • Parts superseded by FASB 123 	October 1972	FY 1973
26	Early Extinguishment of Debt	Provides guidelines for accounting for the differences between debt issues. <ul style="list-style-type: none"> • Supersedes parts of ARB 43 and APB 6 • Parts amended by FASB 4, 15, 71, 76 & 84 and APB 30 • Parts superseded by FASB 76 & 125 	October 1972	FY 1973

GAAP MASTER LIST

<u>LEVEL I:</u> ACCOUNTING PRINCIPLES BOARD OPINIONS (APB) – ISSUED PRIOR TO 11/30/89 <i>continued:</i>		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
27	Accounting for Lease Transactions by Manufacturer of Dealer Lessors	<ul style="list-style-type: none"> • Amends part of APB 7 • Supersedes part of APB 7 • Superseded by FASB 13 	November 1972	FY 1973
28	Interim Financial Reporting	Clarifies accounting principles related to interim financial reporting. <ul style="list-style-type: none"> • Amends part of APB 11 • Parts amended by FASB 3, 95, 96, 109, 130 & 131 • Parts superseded by FASB 3 & 128 	May 1973	FY 1975
ACCOUNTING RESEARCH BULLETINS (ARB) – ISSUED PRIOR TO 11/30/89:		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
43	Restatement and Revision of Accounting Research Bulletins	Provides uniformity in accounting and reporting. <ul style="list-style-type: none"> • Replaced ARB issued from September 1939 through January 1953 • Parts amended by APB 9, 11, 20, 21 & 25 and FASB 6, 8, 44, 52, 78, 96, 109, 111, 115, 123, 131, & 151 • Parts superseded by APB 5, 6, 8, 9, 10, 11, 16, 17, & 26; ARB 48; and FASB 5, 6, 8, 52, 94, 96, 109, 111, 123 & 131 	June 1953	FY 1954
44	Declining-Balance Depreciation	<ul style="list-style-type: none"> • Parts amended by APB 20 • Parts superseded by APB 6 & 11 and FASB 71, 96 & 109. The entire APB was superseded by FASB 96 & 109 	July 1958	FY 1959

GAAP MASTER LIST

<u>LEVEL I:</u> ACCOUNTING RESEARCH BULLETINS (ARB) – ISSUED PRIOR TO 11/30/89 <i>continued:</i>		REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
45	Long-Term Construction-Type Contracts	Provides guidance on long-term contracts for organizations engaged wholly or partly in construction.	October 1955	FY 1956
46	Discontinuance of Dating Earned Surplus	Determines that dating earned surplus is not beneficial after ten years.	February 1956	FY 1956
47	Accounting for Costs of Pension Plans	• Superseded by APB 8	September 1956	FY 1957
48	Business Combinations	• Supersedes part of ARB 43 • Parts amended by APB 6 & 10 • Superseded by APB 16	January 1957	FY 1957
49	Earnings per Share	• Superseded by APB 9	April 1958	FY 1958
50	Contingencies	• Superseded by FASB 5	October 1958	FY 1959
51	Consolidated Financial Statements	Clarifies when consolidated financial statements are required. • Parts amended by APB 10, 11 & 18 and FASB 58, 71 & 109 • Parts superseded by APB 16 & 23 and FASB 94, 96, 111 & 131 • Parts amended by FASB 144	August 1959	FY 1960

GAAP MASTER LIST

<u>LEVEL II:</u> TECHNICAL BULLETINS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASBTB):				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
84-1	Purpose and Scope of GASB Technical Bulletins and Procedures for Issuance	The title is self-explanatory.	October 1984	FY 1984
87-1	Applying Paragraph 68 of GASB Statement 3	Provides guidance regarding counterparty relationships and associated custodial risk. <ul style="list-style-type: none"> • Provides guidance on GASBS 3, paragraph 68. 	January 1987	FY 1987
92-1	Display of Governmental College and University Compensated Absences Liabilities	The title is self-explanatory. <ul style="list-style-type: none"> • Provides guidance on GASBS 15, paragraph 4a. • Parts superceded by GASBS 35 	October 1992	FY 1993
94-1	Disclosures about Derivatives and Similar Debt and Investment Transactions	Provides guidance about these transactions and also indicates that proprietary and nonexpendable trust funds should apply FASB 52 and 80 for hedging of foreign currency transactions and futures contracts.	December 1994	FY 1995
96-1	Application of Certain Pension Disclosure Requirements for Employers Pending Implementation of GASB Statement 27	<ul style="list-style-type: none"> • Superceded by GASBS 27. 	August 1996	FY 1997
97-1	Classification of Deposits and Investments into Custodial Credit Risk Categories for Certain Bank Holding Company Transactions	Provides guidance for credit risk in instances where bank mergers have affected the parties to the transactions. This is primarily applicable in instances where the parties share the same parent bank. <ul style="list-style-type: none"> • Provides guidance on GASBS 3, paragraphs 67 & 68. 	November 1997	FY 1999
98-1	Disclosures about Year 2000 Issues	Establishes footnote disclosure requirements for year 2000 issues.	October 1998	FY 1998

GAAP MASTER LIST

<u>LEVEL II:</u> TECHNICAL BULLETINS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASBTB) <i>continued:</i>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
99-1	Disclosure about Year 2000 Issues – an amendment of GASBTB 98-1	Provides that the disclosure requirements may be included in either the footnotes to the financial statements or as Required Supplementary Information (RSI). It also clarifies that auditors do not have to opine to the entity's Y2K readiness.	March 1999	FY 1999
00-1	Disclosures about Year 2000 Issues – a rescission of GASBTB 98-1 and 99-1	Rescinds the footnote disclosure requirements for year 2000 issues.	February 2000	FY 2000
2003-1	Disclosure Requirements for Derivatives Not Presented at Fair Value on the Statement of Net Assets	Supercedes TB-94-1 and clarifies guidance on derivative disclosures.	June 2003	FY 2003
2004-1	Tobacco Settlement Recognition and Financial Reporting Entity Issues	Clarifies guidance on whether a Tobacco Settlement Authority is a component unit of the government that created it	April 2004	FY 2005
2004-2	Recognition of Pension and Other Postemployment Benefit Expenditure/Expenses and Liabilities by Cost-Sharing Employers	Clarifies the reporting requirements of GASBS 27 and 45 for recognition of pension and other postemployment expenditures/expenses and liabilities for cost sharing employers	December 2004	FY 2005- for GASBS 27 FY 2008 for GASBS 45
AICPA AUDIT AND ACCOUNTING GUIDE AND STATEMENT OF POSITION (SPECIFIC TO GOVERNMENT & CLEARED BY THE GASB):				
	AICPA Industry Audit Guide: Audits of Colleges and Universities (as modified by GASB pronouncements)	Discusses proper accounting and financial reporting for colleges and universities.	1973	FY 1974
	AICPA Industry Audit Guide: Accounting Principles and Reporting Practices for Certain Nonprofit Organizations	Discusses proper accounting and financial reporting for nonprofit organizations in a governmental setting.	1994	N/A
	AICPA Industry Audit Guide: Audits of State and Local Governmental Units	Discusses proper accounting and financial reporting for all non-federal governmental entities.	1994 Revised 2001	FY 1995 FY 2002

GAAP MASTER LIST

<u>LEVEL II:</u> AICPA AUDIT AND ACCOUNTING GUIDE AND STATEMENT OF POSITION (SPECIFIC TO GOVERNMENT & CLEARED BY THE GASB) <i>continued:</i>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
	AICPA Industry Audit Guide: Health Care Organizations	Discusses proper accounting and financial reporting to assist health care provides in preparing GAAP basis financial statements.	1996	FY 1997
	AICPA Audit and Accounting Guide: Audits of State and Local Governments (GASB 34 Edition)	Discusses proper accounting and financial reporting pursuant to GASBS 34 for all non-federal governmental entities.	September 2002	FY 2003
98-2	Accounting for Costs of Activities of Not-for-Profit Organizations and State and Local Governmental Entities That Include Fund Raising	Provides guidance to all nongovernmental not-for-profit organizations and all state and local governments that solicit contributions. • Amends AICPA Audit & Accounting Guides: <i>Health Care Organizations</i> <i>Not-for-Profit Organizations</i>	March 1998	FY 2000
<u>LEVEL III:</u> NO AUTHORITATIVE GUIDANCE HAS BEEN ISSUED THAT QUALIFIES AS LEVEL III				

GAAP MASTER LIST

<u>LEVEL IV:</u>				
GASB IMPLEMENTATION GUIDES:				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
	Guide to Implementation of GASB Statement 3 on Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements	Provides questions and answers to clarify GASBS 3.	December 1991	FY 1992
	Guide to Implementation of GASB Statement 9 on Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting	Provides questions and answers to clarify GASBS 9.	June 1992	FY 1993
	Guide to Implementation of GASB Statement 10 on Accounting and Financial Reporting for Risk Financing and Related Insurance Issues	Provides questions and answers to clarify GASBS 10.	November 1993	FY 1994
	Guide to Implementation of GASB Statement 14 on the Financial Reporting Entity	Provides questions and answers to clarify GASBS 14.	June 1994	FY 1994
	Guide to Implementation of GASB Statements 25, 26, and 27 on Pension Reporting and Disclosure by State and Local Government Plans and Employers	Provides questions and answers to clarify GASBS 25, 26, and 27.	July 1997	FY 1997
	Guide to Implementation of GASB Statement 31 on Accounting and Financial Reporting for Certain Investments and for External Investment Pools	Provides questions and answers to clarify GASBS 31.	April 1998	FY 1998
	Guide to Implementation of GASB Statement 34 on Basic Financial Statements – and Management’s Discussion and Analysis for State and Local Governments	Provides questions and answers to clarify GASBS 34.	May 2000	FY 2002
	Guide to Implementation of GASB Statement 34 and Related Pronouncements	Provides questions and answers to clarify a variety of issues from GASBS 33 through 38	December 2001	FY 2002
	Comprehensive Implementation Guide – 2003	Provides questions and answers to clarify a variety of issues and includes information from previously issued Implementation Guides	June 2003	FY 2003

GAAP MASTER LIST

<u>LEVEL IV:</u> GASB IMPLEMENTATION GUIDES:				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
	Guide to Implementation of GASB Statement 40 on Deposit and Investment Risk Disclosures	Provides questions and answers to clarify GASBS 40	September 2003	FY 2004
	Comprehensive Implementation Guide – 2004	Provides questions and answers to clarify a variety of issues and includes information from previously issued Implementation Guides	September 2004	FY 2005
GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA):				
	Governmental Accounting, Auditing, and Financial Reporting (GAAFR)	Describes widely recognized and prevalent practices regarding governmental accounting and financial reporting.	1994	Not specified
	Governmental Accounting, Auditing, and Financial Reporting (GAAFR) Update Supplement	Updates widely recognized and prevalent practices regarding governmental accounting and financial reporting to incorporate changes since the 1994 version was issued.	1998	Not specified
	Governmental Accounting, Auditing, and Financial Reporting (GAAFR), Using the GASB 34 Model	Updates widely recognized and prevalent practices regarding governmental accounting and financial reporting to incorporate changes required by GASB Statement No. 34, <i>Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments</i> .	2001	FY 2002

GAAP MASTER LIST

<u>LEVEL IV:</u> GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) <i>continued:</i>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
	Governmental Accounting, Auditing, and Financial Reporting (GAAFR) Using the GASB 34 Model Update Supplement	Updates widely recognized and prevalent practices regarding governmental accounting and financial reporting to incorporate changes required by GASB Statement No. 34, <i>Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments</i> to incorporate changes since the issuance of GASBS No. 34	2002	FY 2002
	2005 Edition - Governmental Accounting, Auditing, and Financial Reporting (GAAFR) Using the GASB 34 Model Update Supplement	Updates widely recognized and prevalent practices regarding governmental accounting and financial reporting to incorporate changes required by GASB Statement No. 34, <i>Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments</i> to incorporate changes since the issuance of GASBS No. 34	2005	FY 2005

GAAP MASTER LIST

<u>LEVEL V:</u> CONCEPTS STATEMENTS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BORAD (GASBCS):				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
1	Objectives of Financial Reporting	<ul style="list-style-type: none"> Establishes the objectives of general purpose external financial reporting by governmental entities for both governmental and business-type activities. Supersedes NCGACS 1. 	May 1987	FY 1987
2	Service Efforts and Accomplishments Reporting	Further develops the objective of service efforts and accomplishments reporting and identifies its elements and characteristics.	April 1994	N/A
FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS (FASB) – ISSUED AFTER 11/30/89:		GASBS 20 MAKES THESE FASB OPTIONAL FOR PROPRIETARY REPORTING IF THEY DO NOT CONFLICT WITH GAAP. IF APPLIED, THEY BECOME LEVEL 1 GUIDANCE.		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
103	Accounting for Income Taxes – Deferral of the Effective Date of FASB Statement No. 96 – an amendment of FASB Statement No. 96	<ul style="list-style-type: none"> Amends part of FASB 96 Supersedes FASB 100 Superseded by FASB 108 & 109 	December 1989	FY 1990
104	Statement of Cash Flows – Net Reporting of Certain Cash Receipts and Cash Payments and Classification of Cash Flows from Hedging Transactions – an amendment of FASB Statement No. 95	NOT APPLICABLE TO GOVERNMENTAL ENTITIES SINCE THIS IS AN AMENDMENT TO A STATEMENT WHICH CONFLICTS WITH GASB 9	December 1989	N/A
105	Disclosure of Information about Financial Instruments with Off-Balance-Sheet Risk and Financial Instruments with Concentrations of Credit Risk	Establishes requirements for all entities to disclose information about financial instruments with off-balance risks. <ul style="list-style-type: none"> Amends part of FASB 77 Parts amended by FASB 107, 119 & 123 Parts superseded by FASB 125 	March 1990	FY 1990

GAAP MASTER LIST

<u>LEVEL V:</u> FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS (FASB) – ISSUED AFTER 11/30/89 <i>continued:</i>		GASBS 20 MAKES THESE FASB OPTIONAL FOR PROPRIETARY REPORTING IF THEY DO NOT CONFLICT WITH GAAP. IF APPLIED, THEY BECOME LEVEL 1 GUIDANCE.		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
106	Employers' Accounting for Postretirement Benefits Other Than Pensions	<ul style="list-style-type: none"> • GASBS 12 EXEMPTS GOVERNMENTAL ENTITIES FROM APPLYING THIS STATEMENT 	December 1990	N/A
107	Disclosures about Fair Value of Financial Instruments	Requires all entities to disclose the fair value of all investments. <ul style="list-style-type: none"> • Amends part of FASB 105 • Parts amended by FASB 112, 119, 123, 125 & 126 • Part superceded by FASB 125 	December 1991	FY 1993
108	Accounting for Income Taxes – Deferral of the Effective Date of FASB No. 96 – an amendment of FASB Statement No. 96	<ul style="list-style-type: none"> • Amends part of FASB 96 • Supercedes parts of FASB 100 & 103 • Superceded by FASB 109 	December 1991	FY 1992
109	Accounting for Income Taxes	Establishes accounting and reporting standards for income taxes resulting for an enterprise's activities during the current and preceding years. <ul style="list-style-type: none"> • Amends parts of ARB 43; APB 16, 17, 21, 23, 25, 28, 29 & 30; AIN-APB 18 & 25; FASB 12, 13, 16, 19, 37, 38, 44, 52, 57, 60, 69, 71, 87, 89, 90 & 101; FIN 18, 30 & 31;FTB 79-9, 79-16, 82-1, 87-2 & 88-2 • Supercedes parts of ARB 43 & 44; APB 1, 2, 6, 11, 16, 23 & 24; AIN-APB 4, 11, 15, & 23; FASB 16, 31, 37, 38, 60, 71, 96, 100, 103 & 108; FIN 18, 22, 25, 29 & 32; FTB 81-2, 82-1, 83-1, 84-2, 84-3, 86-1 & 87-2 	February 1992	FY 1994

GAAP MASTER LIST

<p style="text-align: center;"><u>LEVEL V:</u></p> <p style="text-align: center;">FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS (FASB) – ISSUED AFTER 11/30/89 <i>continued</i>:</p>				
<p style="text-align: center;">GASBS 20 MAKES THESE FASB OPTIONAL FOR PROPRIETARY REPORTING IF THEY DO NOT CONFLICT WITH GAAP. IF APPLIED, THEY BECOME LEVEL 1 GUIDANCE.</p>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
110	Reporting by Defined Benefit Pension Plans of Investment Contracts – an amendment of FASB Statement No. 35	Requires defined pension benefits plans to report certain investment contracts at fair value. <ul style="list-style-type: none"> • Amends parts of FASB 35 • Supercedes parts of FASB 35 	August 1992	FY 1994
111	Rescission of FASB Statement No. 32 and Technical Corrections	Revises current FASB pronouncements relating to specialized accounting principles in response to the AICPA's issuance of SAS 69. <ul style="list-style-type: none"> • Amends parts of ARB 43; APB 6, 9, 10, 15, 20 & 22; AIN-ARB 15, 16, 18 & 26; FASB 5, 14, 15, 67, 76 & 105; FIN 20; FTB 79-8 & 80-1 • Supercedes parts of ARB 43 & 51; APB 12 & 20; AIN-ARB 51; AIN-APB 4, 7, 8, 9, 15 & 22; FASB 15, 25, 32, 55, 56 & 83; FIN 18; AND FTB 81-3 & 85-2 	November 1992	FY 1993
112	Employer's Accounting for Postemployment Benefits – an amendment of FASB Statements No. 5 and 43	Establishes accounting standards for employers who provide benefits to former or inactive employees. <ul style="list-style-type: none"> • Amends parts of FASB 5 & 43 • Supercedes parts of FASB 43 & 107 • Part amended by FASB 123 	November 1992	FY 1995
113	Accounting and Reporting for Reinsurance of Short-Duration and Long-Duration Contracts	Establishing accounting standards for insurance companies for reinsuring (ceding) insurance contracts. <ul style="list-style-type: none"> • Amends parts of FASB 5 and FIN 39 • Supercedes parts of FASB 60 & 97 • Part amended by FASB 120 	December 1992	FY 1994

GAAP MASTER LIST

<u>LEVEL V:</u> FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS (FASB) – ISSUED AFTER 11/30/89 <i>continued:</i>		GASBS 20 MAKES THESE FASB OPTIONAL FOR PROPRIETARY REPORTING IF THEY DO NOT CONFLICT WITH GAAP. IF APPLIED, THEY BECOME LEVEL 1 GUIDANCE.		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
114	Accounting by Creditors for Impairment of a Loan – an amendment of FASB Statements No. 5 and 15	Provides guidance to creditors for accounting for the impairment of certain loans. <ul style="list-style-type: none"> • Amends parts of FASB 5, 15, 60 & 91 • Supercedes parts of FASB 15 and FTB 79-6 & 79-7 • Parts amended by FASB 118 	May 1993	FY 1996
115	Accounting for Certain Investments in Debt and Equity Securities	Establishes accounting and reporting requirements for investments related to certain debt securities. <ul style="list-style-type: none"> • Amends parts of ARB 43, APB 18, FASB 60, 65, 80, 91, 97, 102 & 109; FIN 40; and FTB 79-19 & 85-1 • Supercedes parts of FASB 12 & 60; FIN 11, 12, 13 & 16; and FTB 79-19 • Parts amended by FASB 124, 125 & 130 	May 1993	FY 1995
116	Accounting for Contributions Received and Contributions Made	GOVERNMENTAL ENTITIES SHOULD FOLLOW GASBS 29	June 1993	N/A
117	Financial Statements of Not-for-Profit Organizations	GOVERNMENTAL ENTITIES SHOULD FOLLOW GASBS 29	June 1993	N/A
118	Accounting by Creditors for Impairment of a Loan – Income Recognition and Disclosures – an amendment of FASB 114	Allows creditors to use existing methods for recognizing revenue on impaired loans. <ul style="list-style-type: none"> • Amends parts of FASB 114 • Supercedes parts of FASB 114 	October 1994	FY 1996
119	Disclosure about Derivative Financial Instruments and Fair Value of Financial Instruments	Requires certain disclosures regarding derivative financial instruments. <ul style="list-style-type: none"> • Amends parts of FASB 105 & 107 	October 1994	FY 1996

GAAP MASTER LIST

<u>LEVEL V:</u> FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS (FASB) – ISSUED AFTER 11/30/89 <i>continued:</i>		GASBS 20 MAKES THESE FASB OPTIONAL FOR PROPRIETARY REPORTING IF THEY DO NOT CONFLICT WITH GAAP. IF APPLIED, THEY BECOME LEVEL 1 GUIDANCE.		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
120	Accounting and Reporting by Mutual Life Insurance Enterprises and by Insurance Enterprises for Certain Long-Duration Participating Contracts – an amendment of FASB Statements 60, 97 and 113 and Interpretation No. 40	Extends the reporting requirements to certain other insurance companies. • Amends parts of FASB 60, 97 & 113 and FIN 40	January 1995	FY 1997
121	Accounting for the Impairment of Long-Lived Assets and for Long-Lived Assets to be Disposed of	Establishes accounting requirements for certain long-lived assets. • Amends parts of APB 17 & 18; AIN-APB 30; FASB 15, 19, 34, 51, 60, 61, 67, 71 & 101 • Supercedes parts of APB 16 and FASB 66 & 67 • Parts superceded by FASB 144	March 1995	FY 1997
122	Accounting for Mortgage Servicing Rights – an amendment of FASB Statement No. 65	• Amends parts of FASB 65 • Supercedes parts of FASB 65 and FTB 87-3 • Superceded by FASB 125	May 1995	FY 1997
123	Accounting for Stock-Based Compensation	Establishes accounting requirements for stock-based employee compensation plans. • Amends parts of ARB 43; APB 25; AIN-APB 25; FASB 5, 21, 43, 105, 107, 109 & 112; FIN 28, 31 & 38 • Supercedes parts of ARB 43; APB 25 & 29; and FTB 82-2 • Parts superceded by FASB 128	October 1995	FY 1997

GAAP MASTER LIST

<u>LEVEL V:</u> FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS (FASB) – ISSUED AFTER 11/30/89 <i>continued</i>:		GASBS 20 MAKES THESE FASB OPTIONAL FOR PROPRIETARY REPORTING IF THEY DO NOT CONFLICT WITH GAAP. IF APPLIED, THEY BECOME LEVEL 1 GUIDANCE.		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
124	Accounting for Certain Investments Held by Not-for-Profit Organizations	Establishes accounting requirements for certain investments held by not-for-profit organizations. <ul style="list-style-type: none"> • Amends parts of FASB 60, 65, 91, 115 & 117 • Supersedes parts of FASB 60 	November 1995	FY 1997
125	Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities	Establishes standards for these specific activities <ul style="list-style-type: none"> • Amends parts of FASB 13, 22, 65, 107 & 115 • Supersedes parts of APB 26, FASB 65, 76, 77, 105, 107 & 122, FTB 84-4, 85-2, 86-2 & 87-3 • Part amended by FASB 127 	June 1996	FY 1997
126	Exemption from Certain Required Disclosures about Financial Instruments for Certain Nonpublic Entities – an amendment to FASB Statement No. 107	Makes fair value disclosures optional in certain instances <ul style="list-style-type: none"> • Amends part of FASB 107 	December 1996	FY 1997
127	Deferral of the Effective Date of Certain Provisions of FASB Statement No. 125 – an amendment to FASB Statement No. 125	Defers the implementation of FASB 125 for one year. <ul style="list-style-type: none"> • Supersedes part of FASB 125 	December 1996	FY 1997
128	Earnings per Share	Establishes standards for computing and reporting earnings per share for certain entities. <ul style="list-style-type: none"> • Amends parts of APB 18 , 20 & 30; FASB 21 & 123; and FTB 79-8 • Supersedes parts of APB 15, 18, 28 & 30; AIN-APB 15 & 20; FASB 21, 85 & 123; and FIN 28, 31 & 38 	February 1997	FY 1998

GAAP MASTER LIST

<u>LEVEL V:</u> FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS (FASB) – ISSUED AFTER 11/30/89 <i>continued</i>:		GASBS 20 MAKES THESE FASB OPTIONAL FOR PROPRIETARY REPORTING IF THEY DO NOT CONFLICT WITH GAAP. IF APPLIED, THEY BECOME LEVEL 1 GUIDANCE.		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
129	Disclosure of Information about Capital Structure	Establishes standards for disclosing information about entity's capital structure. • Supersedes parts of APB 10 and FASB 47	February 1997	FY 1998
130	Reporting Comprehensive Income	Establishes standards for reporting comprehensive income in general purpose financial statements • Amends parts of APB 28, FASB 52, 80, 87, 109 & 115	June 1997	FY 1999
131	Disclosures about Segments of an Enterprise and Related Information	Establishes standards for reporting segment financial information in annual or interim financial statements. • Amends parts of ARB 43; APB 28; FASB 51 & 29; and FTB 79-4 & 79-5 • Supersedes parts of ARB 43 & 51; FASB 14, 18, 21, 24, 30, 69 & 94; and FTB 79-4	June 1997	FY 1999
132	Employers' Disclosures about Pensions and Other Postretirement Benefits – an amendment of FASB Statements No. 87, 88, and 106	Revises employers' disclosures about pension and postretirement benefits. • Amends parts of FASB 87 & 106 • Supersedes parts of FASB 87, 88 & 106	February 1998	FY 2000
133	Accounting for Derivative Instruments and Hedging Activities	Establishes reporting standards for various derivative instruments and hedging activities. • Amends parts of ARB 43 and FASB 52, 60, 65, 95, 107, 113, 115, 124 & 125 • Supersedes parts of FASB 52, 65, 80, 105, 107, 119 & 126 and FTB 79-19 • Part amended by FASB 137 • Part superseded by FASB 137	June 1998	FY 2000

GAAP MASTER LIST

<u>LEVEL V:</u> FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS (FASB) – ISSUED AFTER 11/30/89 <i>continued:</i>		GASBS 20 MAKES THESE FASB OPTIONAL FOR PROPRIETARY REPORTING IF THEY DO NOT CONFLICT WITH GAAP. IF APPLIED, THEY BECOME LEVEL 1 GUIDANCE.		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
134	Accounting for Mortgage-Backed Securities Retained after the Securitization of Mortgage Loans Held for Sale by a Mortgage Banking Enterprise – an amendment of FASB Statement No. 65	Title is self-explanatory. • Amends parts of FASB 65 & 115	October 1998	FY 1999
135	Rescission of FASB Statement No. 75 and Technical Corrections	Rescinds the deferral for FASB 75 and excludes plans which benefit governmental entities. • Amends parts of FASB 35 • Supersedes part of FASB 75	February 1999	FY 1999
136	Transfers of Assets to a Not-for-Profit Organization or Charitable Trust That Raises or Holds Contributions for Others	Establishes standards for reporting contributions to not-for-profit organizations. It also stipulates the types of transactions that qualify as contributions. • Supersedes FIN 42	June 1999	FY 2001
137	Accounting for Derivative Instruments and Hedging Activities – Deferral of the Effective Date of FASB Statement No. 133 – an amendment of FASB Statement No. 133	Title is self-explanatory • Amends part of FASB 133 • Supersedes part of FASB 133	June 1999	FY 2000
138	Accounting for Certain Derivative Instruments and Hedging Activities – an amendment of FASB Statement No. 133	Expands the scope of instruments that can be included and reported as derivatives. • Amends parts of FASB 133 • Supersedes parts of FASB 133	June 2000	FY 2001
139	Rescission of FASB Statement No. 53 and amendments to FASB Statements No. 63, 89, and 121	Rescinds FASB Statement 53 and requires entities to follow the AICPA SOP 00-2, <i>Accounting by Producers or Distributors of Films</i> . • Supersedes FASB 53 • Amends parts of FASB 63, 89, and 121	June 2000	FY 2001

GAAP MASTER LIST

<u>LEVEL V:</u> FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS (FASB) – ISSUED AFTER 11/30/89 <i>continued:</i>		GASBS 20 MAKES THESE FASB OPTIONAL FOR PROPRIETARY REPORTING IF THEY DO NOT CONFLICT WITH GAAP. IF APPLIED, THEY BECOME LEVEL 1 GUIDANCE.		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
140	Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities – a replacement of FASB Statement No. 125	Revises the standards for accounting and securitizations and other transfers of financial assets and collateral and requires certain disclosures. <ul style="list-style-type: none"> • Replaces FASB 125 (carrying forward the FASB 125 effects on previous statements) • Rescinds FASB 127 • Parts amended by FASB 153 	September 2000	FY 2001
141	Business Combinations	Revises the standards for accounting and reporting for business combinations. <ul style="list-style-type: none"> • Supersedes APB 16 and FASB 38 	June 2001	FY 2002
142	Goodwill and Other Intangible Assets	Revises the standards for accounting and reporting of goodwill and other intangible assets. <ul style="list-style-type: none"> • Supersedes APB 17 	June 2001	FY 2003
143	Accounting for Asset Retirement Obligations	Revises the standards for accounting and reporting of obligations associated with the retirement of tangible long-lived assets and the associated retirement costs. <ul style="list-style-type: none"> • Amends part of FASB 19 	June 2001	FY 2004
144	Accounting for the Impairment or Disposal of Long-Lived Assets	Revises the accounting and reporting for the impairment of disposal of long-lived assets. <ul style="list-style-type: none"> • Amends part of ARB 51 • Supersedes FASB 121 • Parts amended by FASB 151 & 153 	August 2001	FY 2003

GAAP MASTER LIST

<p style="text-align: center;"><u>LEVEL V:</u></p> <p style="text-align: center;">FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS (FASB) – ISSUED AFTER 11/30/89 <i>continued:</i></p> <p style="text-align: center;">GASBS 20 MAKES THESE FASB OPTIONAL FOR PROPRIETARY REPORTING IF THEY DO NOT CONFLICT WITH GAAP. IF APPLIED, THEY BECOME LEVEL 1 GUIDANCE.</p>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
145	Rescission on FASB Statements No. 4, 44, and 64, Amendment of FASBS Statement No. 13, and Technical Corrections	<p>Rescinds and amends various statements to eliminate inconsistencies and clarify meanings ore applicability under various conditions.</p> <ul style="list-style-type: none"> • Amends parts of APB 28,& 30, FASB 13, 15, 19, 22, 95, 102, 115, 128, 133, 135, 141, 142, & 144, FIN 21, and FTB 80-1 & 82-1 • Supersedes all of FASB 4, 44, & 64 and parts of FASB 13, 15, 19, 60, 135, 141, 142 & 144 	April 4002	FY 2002
146	Accounting for Costs Associated with Exit or Disposal Activities	<p>Addresses financial accounting and reporting for costs associated with exit or disposal activities.</p>	June 2002	FY 2003
147	Acquisitions of Certain Financial Institutions – an amendment of FASB Statements No. 72 and 144 and FASB Interpretation No. 9	<p>Clarifies accounting and reporting requirements applicable to financial institution acquisitions</p> <ul style="list-style-type: none"> • Amends parts of FASB 72, 141, 142 & 144 • Supersedes parts of FASB 72, 141 & 142 and FIN 9 	October 2002	FY 2003
148	Accounting for Stock-Based Compensation – Transition and Disclosure – an amendment of FASB Statement No. 123	<p>Provides alternative methods of transition for a voluntary change to fair-value based methodology for accounting for stock-based employee compensation.</p> <ul style="list-style-type: none"> • Amends part of APB 28 and FASB 123 • Supersedes part of FASB 123 	December 2002	FY 2003
149	Amendment of Statement 133 on Derivative Instruments and Hedging Activities	<p>Amends and clarifies financial accounting and reporting for derivative instruments</p> <ul style="list-style-type: none"> • Will amend parts of FASB 15, 35, 60, 65, 87, 91, 95, 106, 126, 133 & 138 • Will supercede parts of FASB 95, 104, 133 & 138 	April 2003	FY 2004

GAAP MASTER LIST

<u>LEVEL V:</u> FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS (FASB) – ISSUED AFTER 11/30/89 <i>continued:</i>		GASBS 20 MAKES THESE FASB OPTIONAL FOR PROPRIETARY REPORTING IF THEY DO NOT CONFLICT WITH GAAP. IF APPLIED, THEY BECOME LEVEL 1 GUIDANCE.		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
150	Accounting for Certain Financial Instruments with Characteristics of both Liabilities and Equity	Establishes standards for the classification and measurement of certain financial instruments having both liability and equity characteristics	May 2003	FY 2003
151	Inventory Costs – an amendment of ARB No. 43, Chapter 4	Clarifies the accounting for abnormal amounts of idle facility expense, freight, handling costs, and spoilage <ul style="list-style-type: none"> • Amends parts of ARB 43 and FASB 144 	November 2004	FY 2006
152	Accounting for Real Estate Time-Sharing Transactions – an amendment of FASB Statements No. 66 and 67	Incorporates the reporting requirements outlined in AICPA Statement of Position 04-2, <i>Accounting for Real Estate Time-Sharing Transactions</i> . It also amends FASB 67 to exclude incidental operations and costs incurred to sell real estate projects from this guidance <ul style="list-style-type: none"> • Amends parts of FASB 66 and 67 	December 2004	FY 2006
153	Exchanges of Nonmonetary Assets	Clarifies the reporting requirements for nonmonetary exchanges <ul style="list-style-type: none"> • Amends parts of FASBS 19, 140 & 144 	December 2004	FY 2006

GAAP MASTER LIST

<u>LEVEL V:</u> FINANCIAL ACCOUNTING STANDARDS BOARD INTERPRETATIONS (FIN) – ISSUED AFTER 11/30/89:		GASBS 20 MAKES THESE OPTIONAL FOR PROPRIETARY REPORTING IF THEY DO NOT CONFLICT WITH GAAP. IF APPLIED, THEY BECOME LEVEL 1 GUIDANCE.		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
39	Offsetting of Amounts Related to Certain Contracts – an interpretation of APB No. 10 and FASB No. 105	Defines the “right of set-off” and identifies the conditions to be met for the “right” to exist. <ul style="list-style-type: none"> • Supersedes FTB 88-2 • Part amended by FASB 113 	March 1992	FY 1995
40	Applicability of Generally Accepted Accounting Principles to Mutual Life Insurance and Other Enterprises – an interpretation of FASB No. 12, 60, 97, and 113	Clarifies that all entities preparing GAAP financial statements must adhere to all applicable standards. <ul style="list-style-type: none"> • Parts amended by FASB 115 & 120 	April 1993	FY 1994 – disclosures FY 1996 – balances
41	Offsetting Amounts Related to Certain Repurchase and Reverse Repurchase Agreements – an interpretation of APB No. 10 and FASB No. 39	Modifies existing guidance to include receivables and payables associated with certain investment activities.	December 1994	FY 1995
42	Accounting for Transfers of Assets in Which a Not-for-Profit Organization is Granted Variance Power – an interpretation of FASB No. 116	Clarifies the type of reporting required based upon how the entity received assets.	September 1996	FY 1997
43	Real Estate Sales – an interpretation of FASB Statement No. 66	Clarifies the definition of real estate sales and property improvements.	June 1999	FY 2000
44	Accounting for Certain Transactions Involving Stock Compensation – an interpretation of APB No. 25	Clarifies the definition of employee for purposes of accounting for and reporting stock options.	March 2000	FY 2001
45	Guarantor’s Accounting and Disclosure Requirements for Guarantees, Including Indirect Guarantees of Indebtedness of Others – an Interpretation of FASB Statements No. 5, 57, and 107 and rescission of FASB Interpretation No. 34	Clarifies the reporting required for guarantees	November 2002	FY 2003

GAAP MASTER LIST

<u>LEVEL V:</u> FINANCIAL ACCOUNTING STANDARDS BOARD INTERPRETATIONS (FIN) – ISSUED AFTER 11/30/89 <i>continued:</i>		GASBS 20 MAKES THESE OPTIONAL FOR PROPRIETARY REPORTING IF THEY DO NOT CONFLICT WITH GAAP. IF APPLIED, THEY BECOME LEVEL 1 GUIDANCE.		
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
46	Consolidation of Variable Interest Entities – an interpretation of ARB No. 51	Clarifies the reporting for variable interest entities	January 2003	FY 2003
47	Accounting for Conditional Asset Retirement Obligations – an interpretation of FASB Statement No. 143	Clarifies the term <i>conditional asset retirement obligation</i>	March 2005	FY 2006
FINANCIAL ACCOUNTING STANDARDS BOARD CONCEPT STATEMENTS (CON):				
1	Objectives of Financial Reporting by Business Enterprises	Defines the reasons sound financial reporting is necessary for businesses.	November 1978	FY 1979
2	Qualitative Characteristics of Accounting Information	Examines characteristics that make financial reporting useful.	May 1980	FY 1980
3	Elements of Financial Statements of Business Enterprises	• Superseded by CON 6	December 1980	FY 1981
4	Objectives of Financial Reporting by Nonbusiness Organizations	Defines the reasons sound financial reporting is necessary for nonbusiness activities.	December 1980	FY 1981
5	Recognition and Measurement in Financial Statements of Business Enterprises	Establishes criteria to determine what type of information should be provided in financial statements and when such information should be provided.	December 1984	FY 1985
6	Elements of Financial Statements (a replacement of FASB Concepts No. 3 – incorporating an amendment of FASB Concepts No. 2)	Defines what information must be included in financial statements and discusses what this information represents. • Supersedes parts of CON 2 and all of CON 3	December 1985	FY 1986
7	Using Cash Flow Information and Present Value in Accounting Measurements	Provides a framework for using cash flows and present value as an alternative basis for accounting measurements	February 2000	FY 2000

GAAP MASTER LIST

<p style="text-align: center;"><u>LEVEL V:</u></p> <p style="text-align: center;">FINANCIAL ACCOUNTING STANDARDS BOARD TECHNICAL BULLETINS (FTB)</p> <p style="text-align: center;"><i>continued:</i></p>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
79-1	Purpose and Scope of FASB Technical Bulletins and Procedures for Issuance (Revised)	Establishes the procedures to be used when technical bulletins are issued to provide guidance on ARB, APB Opinions, and FASB Statements.	June 1984	FY 1980
79-2	Computer Software Costs	<ul style="list-style-type: none"> • Superseded by FASB 86 	December 1979	FY 1980
79-3	Subjective Acceleration Clauses in Long-Term Debt Contracts	Provides guidance on appropriate accounting and reporting for debt refinancings.	December 1979	FY 1980
79-4	Segment Reporting of Puerto Rican Operations	<p>Addresses business operations in areas under American jurisdiction.</p> <ul style="list-style-type: none"> • Parts amended by FASB 131 • Parts superseded by FASB 131 	December 1979	FY 1980
79-5	Meaning of the Term “Customer” as It Applies to Health Care Facilities under FASB No. 14	<p>The title is self-explanatory.</p> <ul style="list-style-type: none"> • Parts amended by FASB 131 	December 1979	FY 1980
79-6	Valuation Allowances Following Debt Restructuring	<ul style="list-style-type: none"> • Superseded by FASB 114 	December 1979	FY 1980
79-7	Recoveries of a Previous Writedown under a Troubled Debt Restructuring Involving a Modification of Terms	<ul style="list-style-type: none"> • Superseded by FASB 114 	December 1979	FY 1980
79-8	Applicability of FASB No. 21 and 33 to Certain Brokers and Dealers in Securities	<ul style="list-style-type: none"> • Parts amended by FASB 89, 111 & 128 • Part superseded by FASB 89 and entire technical bulletin superseded by FASB 131 	December 1979	FY 1980
79-9	Accounting in Interim Periods for Changes in Income Tax Rates	<p>Addresses how companies with fiscal year ends other than 12/31 should reflect income tax rate changes.</p> <ul style="list-style-type: none"> • Amended by FASB 96 & 109 	December 1979	FY 1980
79-10	Fiscal Funding Clauses in Lease Agreements	Title is self-explanatory.	December 1979	FY 1980
79-11	Effect of a Penalty on the Term of a Lease	<ul style="list-style-type: none"> • Superseded by FASB 98 	December 1979	FY 1980
79-12	Interest Rate Used in Calculating the Present Value of Minimum Lease Payments	Addresses whether a lessee can use a secured borrowing rate.	December 1979	FY 1980
79-13	Applicability of FASB No. 13 to Current Value Financial Statements	Title is self-explanatory.	December 1979	FY 1980

GAAP MASTER LIST

<u>LEVEL V:</u> FINANCIAL ACCOUNTING STANDARDS BOARD TECHNICAL BULLETINS (FTB) <i>continued:</i>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
79-14	Upward Adjustment of Guaranteed Residual Value	Addresses whether the FASB 13 provisions apply to adjustments resulting from renegotiations.	December 1979	FY 1980
79-15	Accounting for a Loss on a Sublease Not Involving the Disposal of a Segment	Title is self-explanatory.	December 1979	FY 1980
79-16	Effect of a Change in Income Tax Rate on the Accounting for Leveraged Leases (Revised)	Title is self-explanatory. • Parts amended by FASB 96 & 109	February 1980	FY 1980
79-17	Reporting Cumulative Effect Adjustment from Retroactive Application of FASB No. 13	Title is self-explanatory.	December 1979	FY 1980
79-18	Transition Requirement of Certain FASB Amendments and Interpretations of FASB No. 13	Addresses FASB 17, 22, 23, 26, 27, 28 & 29 and FIN 19, 21, 23, 24, 26 & 27.	December 1979	FY 1980
79-19	Investor's Accounting for Unrealized Losses on Marketable Securities Owned by an Equity Method Investee	Address how parent or investor accounts should account for stockholders' equity in investee accounts. • Part amended by FASB 115 • Part superceded by FASB 115	December 1979	FY 1980
80-1	Early Extinguishment of Debt through Exchange for Common or Preferred Stock	Address whether APB 26 applies to extinguishments of debt effect by issuance of stock. • Parts amended by FASB 111	December 1980	FY 1981
80-2	Classification of Debt Restructurings by Debtors and Creditors	Addresses whether the restructuring can be a troubled debt restructuring for the debtor but not the creditor.	December 1980	FY 1981
81-1	Disclosure of Interest Rate Futures Contracts and Forward and Standby Contracts	• Superceded by FASB 80	February 1981	FY 1981
81-2	Accounting for Unused Investment Tax Credits Acquired in a Business Combination Accounted for by the Purchase Method	• Superceded by FASB 96 & 109	February 1981	FY 1981
81-3	Multiemployer Pension Plan Amendments Act of 1980	• Superceded by FASB 111	February 1981	FY 1981
81-4	Classification as Monetary or Nonmonetary Items	• Superceded by FASB 89	February 1981	FY 1981

GAAP MASTER LIST

<p style="text-align: center;"><u>LEVEL V:</u></p> <p style="text-align: center;">FINANCIAL ACCOUNTING STANDARDS BOARD TECHNICAL BULLETINS (FTB)</p> <p style="text-align: center;"><i>continued:</i></p>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
81-5	Offsetting Interest Cost to be Capitalized with Interest Income	<ul style="list-style-type: none"> • Superceded by FASB 62 	February 1981	FY 1981
81-6	Applicability of Statement 15 to Debtors In Bankruptcy Situations	Addresses whether FASB 15 applies to troubled debt restructurings when debtors are involved in bankruptcy proceedings.	November 1981	
82-1	Disclosure of the Sale or Purchase of Tax Benefits Through Tax Leases	Addresses the required disclosures for these situations. <ul style="list-style-type: none"> • Parts amended by FASB 95, 96 & 109 • Part superceded by FASB 96 & 109 	January 1982	FY 1982
82-2	Accounting for the Conversion of Stock Options into Incentive Stock Options as a Result of the Economic Recovery Tax Act of 1981	<ul style="list-style-type: none"> • Superceded by FASB 123 	March 1982	FY 1982
83-1	Accounting for the Reduction in the Tax Basis of an Asset Caused by the Investment Tax Credit	<ul style="list-style-type: none"> • Superceded by FASB 96 & 109 	July 1983	FY 1984
84-1	Accounting for Stock Issued to Acquire the Results of a Research and Development Arrangement	Title is self-explanatory.	March 1984	FY 1984
84-2	Accounting for the Effects of the Tax Reform Act of 1984 on Deferred Income Taxes Relating to Domestic International Sales Corporations	<ul style="list-style-type: none"> • Superceded by FASB 96 & 109 	September 1984	FY 1985
84-3	Accounting for the Effects of the Tax Reform Act of 1984 on Deferred Income Taxes of Stock Life Insurance Enterprises	<ul style="list-style-type: none"> • Superceded by FASB 96 & 109 	September 1984	FY 1985
84-4	In-Substance Defeasance of Debt	<ul style="list-style-type: none"> • Superceded by FASB 125 	October 1984	FY 1985
85-1	Accounting for the Receipt of Federal Home Loan Mortgage Corporation Participating Preferred Stock	Title is self-explanatory. <ul style="list-style-type: none"> • Part amended by FASB 115 	March 1985	FY 1985
85-2	Accounting for Collateralized Mortgage Obligations (CMOs)	<ul style="list-style-type: none"> • Part amended by FASB 111 • Superceded by FASB 125 	March 1985	FY 1985
85-3	Accounting for Operating Leases with Scheduled Rent Increases	States that both parties should recognize scheduled rent increases on a straight-line basis of the lease term.	November 1985	FY 1986

GAAP MASTER LIST

<u>LEVEL V:</u> FINANCIAL ACCOUNTING STANDARDS BOARD TECHNICAL BULLETINS (FTB) <i>continued:</i>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
85-4	Accounting for Purchase of Life Insurance	Title is self-explanatory. • Supersedes AIN-Key-Man Life Insurance	November 1985	FY 1986
85-5	Issues Relating to Accounting for Business Combinations	Addresses specific issues related to • Costs of Closing Duplicate Facilities of an Acquirer • Stock Transactions between Companies under Common Control • Downstream Mergers • Identical Common Shares for a Pooling of Interests • Pooling of Interest by Mutual and Cooperative Enterprises	December 1985	FY 1986
85-6	Accounting for a Purchase of Treasury Shares at a Price Significantly in Excess of the Current Market Price of the Shares and the Income Statement Classification of Costs Incurred in Defending against a Takeover Attempt	Title is self-explanatory.	December 1985	FY 1986
86-1	Accounting for Certain Effects of the Tax Reform Act of 1986	• Superseded by FASB 96 & 109	October 1986	FY 1986
86-2	Accounting for an Interest in the Residual Value of a Leased Asset Acquired by a Third Party OR Retained by a lessor That Sells the Related Minimum Rental Payments	Title is self-explanatory. • Part superseded by FASB 125	December 1986	FY 1987
87-1	Accounting for a Change in Method of Accounting for Certain Postretirement Benefits	• Superseded by FASB 106	April 1987	FY 1988
87-2	Computation of a Loss on an Abandonment	Title is self-explanatory. • Supersedes part of FASB 90 • Parts amended by FASB 96 & 109 • Parts superseded by FASB 96 & 109	December 1987	FY 1989

GAAP MASTER LIST

<p style="text-align: center;"><u>LEVEL V:</u></p> <p style="text-align: center;">FINANCIAL ACCOUNTING STANDARDS BOARD TECHNICAL BULLETINS (FTB)</p> <p style="text-align: center;"><i>continued:</i></p>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
87-3	Accounting for Mortgage Servicing Fees and Rights	Title is self-explanatory. • Parts superceded by FASB 122 & 125	December 1987	FY 1988
88-1	Issues Relating to Accounting for Leases	Provides guidance on the following lease issues: • Time Pattern of the Physical Use of the Property in an Operating Lease • Lease Incentives in an Operating Lease • Applicability of Leveraged lease Accounting to Existing Assets of the Lessor • Money-Over-Money Lease Transactions • Wrap Lease Transactions	December 1988	FY 1989
88-2	Definition of a Right of Setoff	• Part amended by FASB 109 • Superceded by FIN 39	December 1988	FY 1989
90-1	Accounting for Separately Priced Extended Warranty and Product Maintenance Contracts	Title is self-explanatory.	December 1990	FY 1992
94-1	Application of Statement 115 to Debt Securities Restructured in a Troubled Debt Restructuring	Title is self-explanatory.	April 1994	FY 1994
97-1	Accounting under Statement 123 for Certain Employees Stock Purchase Plans with a Look-Back Option	Title is self-explanatory.	December 1997	FY 1998
01-1	Certain Financial Institutions of Certain Provisions of Statement 140 related to the Isolation of Transferred Financial Assets	Title is self-explanatory	July 2001	FY 2002

GAAP MASTER LIST

<u>LEVEL V:</u> AICPA INTERPRETATIONS OF FINANCIAL ACCOUNTING STANDARDS BOARD PRONOUNCEMENTS (AIN)				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
AIN-ARB 43	Compensation Involved in Stock Option and Stock Purchase Plans: Unofficial Accounting Interpretations of ARB No. 43, Chapter 13B	<ul style="list-style-type: none"> • Superseded by APB 25 	March 1971	FY 1971
AIN-Key-Man Life	Deferred Compensation Contracts: Unofficial Accounting Interpretations	<ul style="list-style-type: none"> • Superseded by FTB 85-4 	November 1970	FY 1971
AIN-ARB 51	Consolidated Financial Statements: Accounting Interpretations of ARB No. 51	<ul style="list-style-type: none"> • Superseded by FASB 111 	February 1972	FY 1972
AIN-APB 4	Accounting for the Investment Credit: Accounting Interpretations of APB No. 4	Title is self-explanatory. <ul style="list-style-type: none"> • Parts superseded by FASB 96, 109 & 111 	February – March 1972	FY 1972
AIN-APB 7	Accounting for Leases in Financial Statements of Lessors: Accounting Interpretations of APB No. 7	<ul style="list-style-type: none"> • Superseded by FASB 111 	November 1971	FY 1972
AIN-APB 8	Accounting for the Cost of Pension Plans: Accounting Interpretations of APB No. 8	<ul style="list-style-type: none"> • Superseded by FASB 111 	1968	FY 1969
AIN-APB 9	Reporting the Results of Operations: Unofficial Accounting Interpretations of APB No. 9	Addresses the appropriate reporting of losses caused by bankruptcies. <ul style="list-style-type: none"> • Part amended by APB 30 • Part superseded by FASB 111 	February – April 1971	FY 1971
AIN-APB 11	Accounting for Income Taxes: Accounting Interpretations of APB No. 11	<ul style="list-style-type: none"> • Part amended by FASB 71 • Parts superseded by FASB 96 & 109 	1969 – March 1972	FY 1970 – 1972
AIN-APB 15	Computing Earnings per Share: Accounting Interpretations of APB No. 15	<ul style="list-style-type: none"> • Parts amended by FASB 85 & 111 and FIN 31 • Parts superseded by FASB 85, 96, 109, 111 & 128 	July 1970 – September 1971	FY 1971 – 1972

GAAP MASTER LIST

<p style="text-align: center;"><u>LEVEL V:</u></p> <p style="text-align: center;">AICPA INTERPRETATIONS OF FINANCIAL ACCOUNTING STANDARDS BOARD PRONOUNCEMENTS (AIN) <i>continued:</i></p>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
AIN-APB 16	Business Combinations: Accounting Interpretations of APB No. 16	Clarifies accounting for ratio of exchanges, notification to stockholders, consummation dates, and various other topics associated with consolidated financial statements. <ul style="list-style-type: none"> • Parts amended by FASB 10 & 111 	December 1970 – March 1973	FY 1971 – 1973
AIN-APB 17	Intangible Assets: Unofficial Accounting Interpretations of APB No. 17	Addresses all intangible assets, including goodwill.	April 1971 – March 1973	FY 1972 – 1973
AIN-APB 18	The Equity Method of Accounting for Investments in Common Stock: Accounting Interpretations of APB No. 18	Title is self-explanatory. <ul style="list-style-type: none"> • Parts amended by FASB 96, 109 & 111 	November 1971 – February 1972	FY 1972
AIN-APB 19	Reporting Changes in Financial Position: Accounting Interpretations of APB No. 19	<ul style="list-style-type: none"> • Superseded by FASB 95 	February – June 1972	FY 1972
AIN-APB 20	Accounting Changes: Accounting Interpretations of APB No. 20	<ul style="list-style-type: none"> • Superseded by FASB 128 	March 1973	FY 1973
AIN-APB 21	Interest on Receivables and Payables: Accounting Interpretations of APB No. 21	Specifies that interest does not accrue on advances.	June 1972	FY 1972
AIN-APB 22	Disclosure of Accounting Policies: Accounting Interpretations of APB No. 22	<ul style="list-style-type: none"> • Superseded by FASB 111 	November 1973	FY 1974
AIN-APB 23	Accounting for Income Taxes – Special Areas: Accounting Interpretations of APB No. 23	<ul style="list-style-type: none"> • Superseded by FASB 96 & 109 	March 1973	FY 1973

GAAP MASTER LIST

<p style="text-align: center;"><u>LEVEL V:</u></p> <p style="text-align: center;">AICPA INTERPRETATIONS OF FINANCIAL ACCOUNTING STANDARDS BOARD PRONOUNCEMENTS (AIN) <i>continued:</i></p>				
NO.	TITLE	DESCRIPTION	DATE ISSUED	DATE EFFECTIVE FOR CAFR
AIN- APB 25	Accounting for Stock Issued to Employees: Accounting Interpretations of APB No. 25	Title is self-explanatory. • Parts amended by FASB 96, 109 & 123	June 1973	FY 1973
AIN- APB 26	Early Extinguishment of Debt: Accounting Interpretations of APB No. 26	Addresses debt tendered to exercise warrants. • Amended by FASB 111	March 1973	FY 1973
AIN- APB 30	Reporting Results of Operations: Accounting Interpretations of APB No. 30	Clarifies the appropriate reporting of profits and losses. • Part amended by FASB 121	November 1973	FY 1974